CHAPTER I

EXTENT OF APPLICATION

1. The rules in this volume describe the procedure relating to all financial transactions of the Government and to initial and compiled accounts to be maintained in offices subordinate to the Government. They are applicable to all departments of the State Government. For the Public Works and Forest departments the rules in this volume are supplemented by special account rules contained in Volumes VI and VII of the Financial Handbook.

1-A. Besides the rules contained in this volume, a number of rules bearing on matters which are more allied to the administrative working of the department, but which also reproduce instructions or orders dealing with financial or accounts matters have for the sake of convenience in their application been reproduced in departmental manuals. No new rule pertaining to financial or accounts matters shall be introduced in the departmental manuals, and no such rule which may already exist, shall be omitted or modified without a previous reference to the Government in the Finance Department.

2. The rules contained in this volume have been made by the authorities mentioned below in exercise of powers vested in them by statutory or other rules:

(1) Subsidiary rules made by Government in the Finance Department under Treasury Rules regarding the payment of moneys into, and the withdrawal of moneys from the Treasury; the custody and remittance of treasure; and regarding the receipt, payment, and custody of government moneys in offices other than Treasuries.

(2) Financial rules made by Government in the Finance Department under the rules made by the Governor under Article 166 of the Constitution relating to Financial matters, to the maintenance of accounts.

(3) The directions issued by the Comptroller and Auditor General of India with the approval of the President under Article 150 of the Constitution and under the rules made under paragraph 11 (3) of the Government of India (Audit and Accounts) order, 1936 (see Appendix I and Annexures thereto), as adapted by the India (Provisional Constitution) Order 1947, read with section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service), Act 1971, (see Appendix 1 A) prescribing the methods or principles in accordance with which the accounts of the State should be kept in the Treasury, office or department and rendered to the audit and account officers on prescribed dates, and the form in, which the account should be rendered and also the form in which the initial or

subsidiary accounts from which accounts so rendered are compiled or on which they are based, should be kept.

(4) Treasury Rules made by the Governor under Article 283(2) of the Constitution (and reproduced in Appendix II to this volume) have also been incorporated, where necessary, into the body of these rules at relevant places.

3. Rules bearing on the same subject, which are made by the different authorities mentioned in paragraph 2, have for facility of consultation been brought together as far as possible at one place. The modification of any particular rule included in this volume requires the approval of the authority by whom it has been made.

3-A. Rules contained in this volume will be supplemented by the Rules contained in the Compilation of the Central Treasury Rules and Government Securities Manual.

CHAPTER II

DEFINITIONS

4. Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense here explained.

5. "Accountant General" means the "Accountant General, Uttar Pradesh" [see Treasury Rule 2(h) Appendix II].

6. "Audit and Accounts Order" means the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947. Extracts from the Order will be found in Appendix I.

7. "The Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India, acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act No. 2 of 1934), and any branch of a Subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Act No. 38 of 1959), which is authorised to transact Government business as agent of the State Bank of India, or any other agency appointed by the Reserve Bank of India. [See also Treasury Rule 2 (f)].

8. "Book Transfer" This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials, are brought to account. Such transactions may either affect the books of a single accounting officer or they may involve operation on the books of more than one accounting officer. They usually represent liabilities and assets of the Government brought to account either by way of settlement or otherwise, but they, may also represent corrections and amendments made in cash, stock, or book transfer transactions previously taken to account.

9. "Constitution" means "The Constitution of India."

10. "Collector" or "District Officer" means the head of a district, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these rules.

10-A. "Comptroller and Auditor General's Act 1971" means the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (Act No. 56 of 1971).

11. "Consolidated Fund" means "Consolidated Fund of the State" referred to in Article 266(1) of the Constitution. [See also Treasury Rule 2 (b)].

12. "Contingency Fund" means "Contingency Fund of the State" established under the Uttar Pradesh Contingency Fund Act, 1950 in terms of Article 267(2) of the Constitution. [See also Treasury Rule 2(c)].

12-A. "Government" means the "State Government" unless the contrary is evident from the context.

12-B. "Governor" means the "Governor of Uttar Pradesh" unless the context implies otherwise.

12-C. "Government servant" means a person in the service of Government. It includes all such persons serving under the State Government, whose conditions of service are prescribed by the Governor under Article 309 of the Constitution and also those referred to in Article 314 of the Constitution.

NOTE—The expression "Government servant" should be read as if it were substituted by the expression "Government Officer" wherever reference is made to a Government servant in relation to the office he holds under the Government for the purpose of transacting Government business i.e., in cases where the servant is referred to in his official and not in his personal capacity.

12-D. "Head of an office" means "the highest gazetted officer of an office."

NOTE—A Head of Department may, if he so desires, delegate the powers of a ‘head of office’ in his own Office to any gazetted officer subordinate to him in that office.

13. "Head of Department" means "an authority specially declared as such by the Government."

NOTE—The authorities mentioned in Annexure to this chapter exercise the powers of a head of department under these rules.

13-A. "Indian Audit Department or Audit Department" [See Treasury Rule 2(i) Appendix II].

14. "State and "State Government’’ means the "State of Uttar Pradesh" and "Government of Uttar Pradesh" unless the context otherwise indicates.

15. "Public Account" means Public Account of the State referred to in Article 266(2) of the Constitution. [See also Treasury Rule 2(d)].

16. "Treasury" means any Treasury of the State and includes a Sub-Treasury.

17. "Treasury officer" means the officer in immediate executive charge of a Treasury.

18. "Treasury Rules" means the rules issued by the Governor under Article 283(2) of the Constitution. [See Appendix II].

ANNEXURE

(See paragraph 13, Note)

List of authorities who are declared to be heads of departments for the purpose of the Account Rules.

1. Board of Revenue

2. High Court of Judicature at Allahabad

3. Commissioners of Divisions

4. Secretaries to Government

5. Secretary to Governor

6. Chief Conservator of Forests

7. Chief Engineer, Public Works Department

8. Chief Engineer, Irrigation Department

9. Director of Education (Higher Education)

10. Director of Education

11. Director of Medical Health Services and Family Planning, U.P.

12. Inspector General of Police

13. Inspector General of Prisons

14. Legal Remembrancer

15. Conservators of Forests

16. Superintending Engineers, Public Works Department

17. Superintending Engineers, Irrigation Department

18. Director of Agriculture

19. Director of Industries

20. Director, Soochna Avam Jan Sampark

21. Excise Commissioner

22. Inspector General of Registration

23. Registrar, Co-operative Societies

24. Director of Animal Husbandry

25. Secretary, Legislative Assembly

26. Secretary, Legislative Council

27. Settlement Commissioner

28. Chairman, Public Service Commission

29. Advocate General

30. Cane Commissioner

31. Labour Commissioner

32. Sugar Commissioner

33. Director, Economic and Statistics Division, State Planning Institute

34. Transport Commissioner

35. Principal Veterinary College, Mathura

36. Director of Panchayats and ex-officio, Administrative Commandant General, Pradeshik Vikas Dal

37. Director Training and Employment

38. Director, Cultural Affairs and Scientific Research

39. Presiding Officer, Industrial Tribunal

40. Chief Electoral Officer and Director of Elections

41. Consolidation Commissioner

42. Director of Technical Education

43. Chairman, Board of Technical Education

44. Nideshak, Harijan Tatha Samaj Kalyan

45. Director, Civil Defence

46. Director, Horticulture and Fruit Utilization

47. Additional Chief Engineers, Irrigation Department

48. Ayurvedic and Unani Sewa Nideshak

49. Director, National Cadet Corps

50. Director, State Lottery, U.P., Lucknow

51. President and Member, Administrative Tribunal and Chairman, Vigilance Commission

52. Director of Vigilance.

53. Chairman, Minorities Commission

54. Controller, Weights and Measures

55. Commissioner, Food and Civil Supplies

56. Commissioner, Agricultural Production and Rural Development

57. Director of Fisheries

58. Director, Administrative Training Institute, Nainital

59. Commissioner, Relief and Rehabilitation

60. Chief Town and Country Planner

61. Director, Planning Research and Action Division, State Planning Institute

62. Commissioner, Sales Tax

63. Director of Treasuries, U.P., Lucknow

64. Chief Engineer, Minor Irrigation

65. Commissioner, Professions, Trades, Callings and Employment.

66.·Commandant General, Home Guards

67. Director, Geology and Mining

68. Entertainment and Betting Tax Commissioner

69. Chief Audit Officer, Co-operative Societies and Panchayats.

70. Director, Evaluation and Training Division, State Planning Institute.

71. State Editor, District Gazetteers

72. Director, Local Bodies

73. Director, Urban Land Ceiling, U.P.

74. Director of Tourism

75. Director, National Savings

76. Director, Population Centre, India Population Project, U.P.

77. Project Co-ordinator, India Population Project, U.P.

78. Director of Works, India Population Project, U.P.

79. Project Pariwar Niyojan Adhikari, India Population Project, U.P.

80. Chief Engineer, Rural Engineering Services

81. Director, Uttar Pradesh Freedom Fighters Welfare Directorate.

82. Mukhya Vitta Adhikari, Zila Parishad

83. Superintendent, Printing and Stationery, U.P.

84. Director, Sainik Kalayan, U.P., Lucknow

85. Director, Sports.

86. Principal, Sarojini Naidu Medical College, Agra

87. Principal, Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur.

88. Principal, Moti Lal Nehru Medical College, Allahabad

89. Principal, Lala Lajpat Rai Memorial Medical College, Meerut.

90. Principal, Maharani Laxami Bai Medical College, Jhansi.

91. Principal, Baba Raghavdas Medical College, Gorakhpur

92. Director, U.P. State Observatory, Nainital

93. Examiner, Local Fund Accounts, U.P. Allahabad

94. Director, Ground Water Investigation Organisation.

95. Director, Manpower Planning Division, State Planning Institute.

96. Presiding Judge, State Transport Appellate Tribunal.

97. Administrator, Gandak Command Area Division Project, Gorakhpur.

98. Administrator, Ramganga Command Area Division Project, Kanpur.

99. Administrator, Sarda Sahayak Command Area Division Project, Lucknow.

100. Mukhya Vidyut Nirikshak (Chief Electrical Inspector to Government, U.P.).

101. Ayukt Sarvajanik Punyarth Avem Hindu Dharmik Sanstha thatha Nibandh.

102. Chairman, U.P. Public Service Tribunals (1), (2) and (3).

103. Commissioner, Scheduled Castes and Tribes, U.P.

104. Registrar, Firms, Societies and Chits, U.P.

105. Additional chief Engineer P.W.D., MEERUT.

106. Additional chief Engineer P.W.D., VARANASI.

107. Additional chief Engineer P.W.D., LUCKNOW.

108. Additional chief Engineer P.W. D., PAURIGARHWAL.

109. Director Rehabilitation, Tehri Dam project,Tehri.

110. Chairman, Sales Tax Tribunal, U.P. LUCKNOW.

111. Secretary, Lok Ayukta, U.P. LUCKNOW.

112. Additional Director, and Project Family Welfare officers, India Population Project, U.P. LUCKNOW.

113. COMMISSIONER and Director U.P. State Employees Group Insurance, U.P. LUCKNOW.

114. Director (Homeopathic), U.P. LUCKNOW.

(C.S. No.13, dated 17.08.1981)

(vitta (Lakha) Anubhag-1 File no -15 (R 7/70)

115. Director, Training Division, State Planning Institute, U. P. Lucknow.

116. Project Director Sanjay Gandhi Post-graduate Institute of Medical Science, Uttar Pradesh, Lucknow.

117. Additional Director of Industries (Hills) Kotdwara (District Panri Garhwal) for purposes specified in Parvatiya Vikas Anubhag-III, Circular no. 2288R/18—1-184R-81, dated June 8, 1982.

118. Chief Project Director, Watershed Management Directorate, Dehra Dun.

(C. S. No dated 29-11-1983)

[Vitta (Lekha) Anubhag-1, File no. 15 (4)-83]

119. Director, Fiscal Planning and Resources, U.P., Lucknow.

120. Principal, Government Central Textile Institute, U.P., Kanpur.

121. Project Director and family welfare officer, India Population Project—Second, U.P. Lucknow.

122. Director, Employees State Insurance Scheme, Labour Medical Services, U.P., Kanpur.

123. Director of Education (Basic), U.P., Lucknow.

(C. S No. 67, dated 10-11-86)

[Vitta (Lekha) Anubhag—File No. 15(4)]

Section I—Receipt and Custody of Government Money

19. All transactions to which any Government servant, in his official capacity is a party, must, without any reservation, be brought to account.

20. Under Treasury Rule 3, all moneys standing in the Government Account (save as provided in paragraph 21-A) must either be held in the Treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State. The deposit of such moneys in the Bank shall be governed by the terms of the agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act II of 1934) (See Annexure A to Appendix II).

21. Under Treasury Rule 7(1), all moneys as defined in articles 266, 267 and 284 of the Constitution, received by or tendered to Government servants in their official capacity shall, without undue delay be paid in full into the treasury or into the Bank and shall be included in the Government Account. Except as provided in Treasury Rule 7(2) (paragraph 21-A), moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from the Government Account.

NOTE—For moneys tendered on behalf of the Central Government or other State Governments, see Treasury Rules 34 and 35 (Appendix II and paragraph 85-A).

21-A. Under Treasury Rule 7(2), the direct appropriation of departmental receipts to departmental expenditure is authorised in the following cases, notwithstanding the provisions of paragraph 21:

(a) in the case of moneys received in civil, revenue and criminal cases on account of the service and publication of summons and notices; diet-money travelling allowance, fees and pay of witnesses; fees and other charges of commissions and arbitrations ; expenses of civil prisioners ; and for other similar purposes ;

(b) in the case of deposits received at a civil court and utilized by the Court to meet claims for the refund of such deposits ;

(c) in the case of cash receipts utilized in accordance with departmental regulations of the Public Works Department to defray expenditure on current works or utilized by that Department under the authorization of the Accountant General to defray pay and travelling allowance charges ;

(d) in the case of cash received by the Forest Department and utilized in meeting immediate local expenditure ;

(e) in the case of earnest money received from contractors with their tenders if it is refunded the same day ;

(f) in the case of fees received by Government servants appointed under Notaries Act, 1952 (Act No. 53 of 1952) and utilized to defray legal expenses incurred by them in the discharge of their duties as such Notaries ;

(g) in the case of cash found on the persons of prisoners at the time of their admission to jail, and used for the repayment by Jail Superintendents under departmental regulations of similar sums due to other prisoners on their release ;

(h) in the case of cash received by the officers of the Industries Department from the public on account of sale-proceeds at an exhibition, or on account of contributions for sending demonstration parties or exhibits to exhibitions ;

(i) in the case of receipts on account of sale-proceeds of stores or garden and farm produce utilized in accordance with the departmental regulations of the Agriculture Department, to meet expenditure on commission and other sale-charges ;

(j) in the case of receipts on account of sale-proceeds of Government property disposed of through auctioneers, to meet expenditure on commission paid to auctioneers ;

(k) in the case of court fees and fines realized by the Panchayati Adalats under the U.P. Panchayat Raj Act 1947, for the payment of remuneration to persons employed in writing or preparing copies of the records, registers, summons, etc., or employed .in serving warrants of arrest, summons, notices and in carrying out orders for seizing, selling and delivering property attached, or on account of expenditure on office contingencies, etc., or for disbursement of the balance to the Gaon Sabhas situated within the jurisdiction of the Panchayati Adalats ;

(l) in the case of fines (other than magisterial fines) and surplus sale-proceeds of impounded cattle, etc., under the Cattle Trespass Act, 1871, in respect of cattle pounds whether farmed out or managed directly by local bodies themselves;

(m) in the case of registration fees mentioned in sub-paragraphs II and III of paragraph 183 of the Police Regulations for the payment of remunerations to clerks concerned ;

Provided that the authority hereby given for the direct appropriation of the revenues of the State, including departmental receipts, shall not be construed as an authority for keeping the receipts and payments pertaining to such appropriation outside the account of the payments into, and the withdrawals from, the Government Account.

22. (i) All moneys received by or deposited with any officer, employed in connection with the affairs of the State in his capacity as such, other than revenues or public money raised or received by Government, shall be paid into the Public Account.

(ii) All moneys received by or deposited with any court to the credit of any causes, matter, account or persons shall also be paid into the Public Account.

(iii) The head of account to which such moneys shall be credited and the withdrawal of moneys therefrom shall be governed by the relevent provisions of the Account Code, the Treasury and Account Rules and the Budget Manual or such other general or special orders as may be issued in this behalf.

NOTE—The moneys received on behalf of the Central or other State Governments shall be deposited into the Treasury or Bank, as the case may be in accordance with Treasury Rules 34 and 35 (Appendix II).

22-A. (Deleted).

22-B. Under Rule 9 of the Treasury Rules, a government servant may not, except with the special permission of the Government, deposit in a bank moneys withdrawn from the Government Account under the provisions of Section VII of the Treasury Rules (Appendix II).

23. Departmental receipts may ordinarily be realized in legal tender coins or currency notes only. Currency notes of all denominations are now universal legal tender irrespective of the circle of their issue and are received by all Government servants in payment of the dues of the Government or in settlement of other Government transactions.

24. Cheques payable on demand including crossed cheques, Bank Drafts, and demand drafts may also be accepted in payment of departmental receipts subject to the conditions laid down in paragraphs 25 and 25-A.

25. At places where Treasury business is conducted by the Bank, cheques on banks which have clearing accounts with the Bank, will be accepted in payment of the dues of the Government or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been made and consequently final receipts will not be granted when it is tendered (see paragraph 25-A).

25-A. Under Treasury Rule 10 (iii), if a cheque on a bank is accepted in payment of the dues of the Government under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn.

25-B. (a) In the event of a cheque being dishonoured by the bank concerned on presentation the fact will be intimated at once to the tenderer but the Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(b) Certain special arrangements will be necessary when the dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk, must take precautions to ensure that their cheques reach the Treasury at the latest on the day before the date on which the payment is to be made. Cheques received on the last day of payment of the dues will be liable to be refused, and those received later will not be accepted.

Exception—Treasuries not banking with the Bank may also be specially authorized by the Government to accept such crossed cheques if they are not situated far from the Bank.

NOTE—For the purpose of this rule demand drafts should be treated in the same manner as cheques.

26. Government servants receiving money on behalf of the Government must give the payer a receipt in Form no. I. The amount should be entered in the receipt both in words and figures and it should bear the full signature of the Government servant receiving the payment and not mearly his initials. The officer should satisfy

himself at the time of signing the receipt that the amount has been entered in the cash-book (see paragraph 27-A).

Exception—Receipts need not be given by the nazir or, in the case of tahsils, the naib-nazir, for moneys drawn in recoupment of the permanent advance or received through money order or cash order.

NOTE—The receipt books will be supplied with foils in duplicate. The duplicate copies will be made out by using carbon paper of the double-sided variety in order that there should be carbon impressions on the reverse of the original receipt as well as on the obverse of the duplicate.

In the Forest and Public Works Department, special forms of receipts prescribed in paragraphs 40 and 151 of Volumes VII and VI, respectively, of the Financial Handbook, shall be used. In the case of the High Court the existing forms may continue to be used in cases in which the use of those forms is prescribed. In the case of the Agriculture and Animal Husbandry Departments the existing form of receipt may continue. The receipt form should, however, be so arranged that the foil and the counterfoil are placed one over the other. The duplicate copies should be made out by using carbon paper of the double-sided variety.

In the Transport Department special receipt forms in Form no. I-B shall be used. The receipt book will have foils in duplicate and will be written up by using carbon paper of the double-sided variety in the manner laid down in sub-paragraph 1 above. The books of receipt forms will be got printed by the Transport Department from the Government Press and obtained directly from the Superintendent, Printing and Stationery for the use of departmental officers. A proper account of the books received and distributed to departmental officers shall be kept by the Transport Department. Other instructions laid in paragraph 27 should also be observed mutaitis mutandis.

26-A. The instructions contained in paragraphs 47 (c) and 47 (d) of this Handbook regarding the signing of vouchers and the writing of amounts on payment voucher should generally be observed mutatis mutandis in the case of all receipts including receipts to be given by Treasuries on receipt chalans. The bills which are to be submitted to the Government for payment and other related document may be written with ball point-pen also provided the writings and signatures are clear and legible and ink does not split or spread.

(C. S. no. 48 dated 30-4-1984)

[Vitta (Lekha) Anubhag-1 File no. 15(13)-96.]

NOTE—In respect of Treasury chalans please see notes under paragraphs 417 and 478 of Part II of this Volume.

27. Books of receipt Forms should be obtained from the headquarters Treasury of the district and the books should be carefully examined to see that the number of forms contained in each is intact and a certificate of count recorded on the flyleaf. Duplicates of used receipt books should be kept under lock and key in the personal custody of the head of the office and they should not be recorded unless they have been examined to ensure that all items for which receipts were issued were duly brought to account.

27-A. A simple cash-book in form no. 2 should be kept in every office (except where a cash-book prescribed by any of the rules for the time being in force is maintained) for recording in separate columns all moneys received by government servants in their official capacity, and their subsequent remittance to the Treasury or to the Bank, as well as moneys withdrawn from the Treasury or the Bank either by bills or by cheques, and their subsequent disbursements.

The cash-books should be bound in convenient volumes and their pages, machine numbered. Before bringing a cash-book into use, the head of the office or other responsible officer nominated by him should count the number of pages and record a certificate of count on the flyleaf of the cash-book.

Except where otherwise provided in the departmental regulations or other rules or when no transaction takes place, the cash-book should be closed and balanced each day and the balance of each column initialled by the head of the office or the officer authorised by him under note (1) below sub-paragraph (g) of paragraph 47, in token of having checked all the entries of the day. The balance at the end of the month should be verified with the balance of cash in hand and a certificate to that effect recorded in the cash-book under the signature of the head of the office responsiblet or the money.

NOTES—(1) In offices where the money transactions are heavy, the cash-book should be kept in Form no. 2-AA.

(2) For the Forest and Public Works Departments cash-books are maintained under the rules in the Volume VII and VI of the Hand-book, respectively.

(3) In the Jails the cash-book will be maintained in the following form :

PRISON CASH-BOOK

Receipt						Disbursements			
1	2	3	4	5	6	1	2	3	4

Ledger page	D×ate of receipt	Serial no. of cash receipts	Particulars of receipts	Amount	Total	Ledger page	Date of disbursement	Serial no. of cash payment	P c d
				Rs. P.	Rs. P.				

(4) In the case of payments into Treasuries the disbursing officer should compare the Treasury Officer's receipt on the chalan with the entry in the cash-book before initialing it, and when the total of such payments in the month exceeds Rs. 1,000 he should obtain from the Treasury a monthly list of payments which should be compared with the posting in the cash-book. This procedure does not apply to the departments for whose guidance separate detailed rules exist in their departmental manuals.

(5) A Divisional Commissioner may assign the duties of verification and checking etc. of the cash-book to the ministerial head in his own office, but he should check the cash-book and verify the cash balance at least once a month and record a note therein showing that he has done so.

28. The Government money in the custody of a department or office should, as a rule, be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders form Government, the head of the office in-charge of the chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this paragraph is adopted be kept in the same person's custody, and, as a general rule, the keys of the one lock should be kept apart from the keys of the other lock, and in different person's custody when practicable. When there is a police guard, the havildar or other party officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or daffadar of the guard should always be present when a treasure chest is opened and until it is again locked. Whenever a cashier is attached to an office the keys of one of the locks of the treasure chests will necessarily remain in his possession.

There may be occasions when the cashier is not in a position to attend the office and is unable to make some arrangement for Government transactions. To meet such situations where the contingency can be foreseen, the head of the office or the officer looking after the cash work on his behalf should himself take over the charge of the cash for the period during which the cashier is likely to be absent, in the presence of witnesses if available. The cash and the accounts should be checked carefully in the presence of the same witnesses who may be asked to sign the result of the checking which should be noted carefully before taking over the charge in order to avoid any flaw in the determination of the responsibility of the cashier. In cases in which this is not possible, funds should be obtained from the Treasury on pending bills, etc. in the prescribed manner and it should be arranged that Government transactions do not suffer. The head of office should ensure that the accounts are kept properly and the money is kept safely.

NOTES—(1) If considered desirable, the duplicate keys of cash chests may be placed, under the seal of the officer-in-charge, in the custody of Treasury Officer. In the event of this practice being adopted, a duplicate key register should be maintained and once a year, in the month of April, the keys should be sent for, examined, and returned under fresh seal, a note being made in the register that they have been found correct.

(2) The employment of peons to fetch or carry money should be discouraged. Only responsible persons should be entrusted with carriage of public money. For the definition of the word "responsible person" please see Appendix XVII.

(3) A Government servant who handles Government money should not, except with the special sanction of the head of the office, be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government servant deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government Account.

29. The head of the office will count the cash in the hands of each cashier under his control at least once a month ; or in the case of subordinate offices at out-stations, he or any other gazetted Government servant named by him will count it whenever he may visit them, and will record a note in cash-book showing the date of examination and the amount (in words) found.

NOTE—The periodical verification of cash in Treasuries and Sub-Treasuries is governed by Treasury Rule 4, and the rules in Chapter XIX.

30. The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not

possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

31. Under Treasury Rule 10, the procedure to be adopted by Government servants and other collecting authorities in receiving moneys on behalf of Government, granting receipts for such moneys and paying them into the Government Account, and by the Treasury and the Bank in receiving such moneys and granting receipts for them, shall be such as may be prescribed by Government in the Finance Department after consultation with the Accountant General.

31-A. Under Rules (i) and (ii) of Treasury Rule 10, any person paying money into the Treasury or the Bank shall present with it a memorandum (chalan) showing distinctly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the informations necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of credit and its allocation between Governments and departments concerned. Separate chalans shall be used for moneys creditable to different heads of accounts.

At places where the money is to be deposited in the Bank, the memorandum of chalan referred to above, shall except where otherwise provided be presented direct to the Bank. (See paragraph 32).

31-B. Every chalan shall be in Form no. 43-B (see Paragraph 417, part II of this Handbook) and be signed in ink and filled up in ink or typewritten. The chalans written ligibily and clearly with ball point pen may also be accepted by Treasuries or Banks conducting Government transactions. The remitter in the case of remittances from Government offices shall be the heads of the office (including non-gazetted officers who are head of offices) or some gazetted officer specifically authorized in this behalf. In cases where the number of chalans every day is heavy and no gazetted officer can be entrusted with the work, responsible ministerial officers like Nazirs in Collector's offices, who have furnished adequate security and who under departmental rules have to keep accounts showing receipts and remittances to the Treasury of all sums passing through their hands and whose accounts, under departmental rules, are checked by some gazetted officer, shall also be deemed remitters. In such cases the head of the office should send a letter of authority to the Treasury Officer/Bank permitting such officials to sign those chalans on his behalf and should also send a copy of the specimen signature of the ministerial officer for record in the Treasury/Bank. Chalans signed by Government servants other than those mentioned above shall not be accepted by the Treasury/Bank except under a general or special order of the Government.

To enable the Treasury to credit the amount to the revenues of the State and the Central Government separately the words "State" or "Central" should be

prominently noted on each chalan, as the case may be. As an abbreviation, letters "S" and "C" may be used.

31-C. All receipts for money paid into the Treasury should be signed by the treasurer, accountant and the Treasury Officer except that receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer but only of the accountant and treasurer. Also receipts for the price of service postage stamps realized in cash or cheques (other than pre-audit cheques issued by the Accountant General) may be signed by the Treasury accountant instead of the Treasury Officer in all cases irrespective of the amount involved but they should be given only machine numbered Form no. 1-A (see paragraph 166-168). The amount should be entered in the receipt both in words and figures and it should bear the full signature of the Government servant receiving the payment and not merely his initials.

NOTES—(1) The above rule, in so far it relates to the signing of receipt by the accountant and the treasurer, does not apply to Sub-Treasuries, where all receipts including receipts for service postage stamps should be signed by the Sub-Treasury Officer. (See paragraph 435).

(2) In the case of the Mussoorie Sub-Treasury the Treasury accountant is authorized as a special case, to sign all receipt chalans up to Rs. 500.

31-D. Under Treasury Rule 10 (iv) at places where the money is to be deposited in the Bank, the advices of receipts. which according to any provision made under this rule have to be sent to Government servants or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any Government servant or department, shall be given by the Treasury and not by the Bank.

32. (i) Chalans for deposits by private persons and local bodies into Government account will be presented in triplicate. The ‘Depositor’s Copy’ of the receipted chalan will be returned to the depositor by the Bank. The Treasury will send ‘Departmental Copies’ received from the Bank to the concerned departmental officers on the next working day accompanied by a statement of chalanwise particulars of deposits.

Exception—Fees for Government examinations tendered by candidates should be accompanied by chalans in duplicate vide paragraph 594.

(ii) Deposits by departmental officers should be accompanied by duplicate chalans only, unless otherwise provided in the rules or specifically authorised by Government orders (See exceptions in Annexure B to this Chapter). Similarly deposits by local bodies to their own account in the Treasury will be accompanied by duplicate chalans.

(iii) All departments of the Government, receiving money from the public will either supply the intending depositors with printed forms of chalans in triplicate free of charge with relevant head of account duly filled in, or will arrange to receive payments in cash, cheques, postal orders, money orders, etc. The chalans will not be required to be presented again to the departmental officer for signature as the details therein will already have been checked by the office issuing the chalans. In order to enable the Bank to verify that the chalan is in order and has been issued by the appropriate authority, the order to the Bank to receive payment, in the last column of the chalan form, should be signed by some departmental officer, whose specimen signatures should have been furnished to the Bank. No chalans, with the exception of those relating to Central transactions and required to be passed at the Treasury under the rules of the Government of India, will be presented at a Banking Treasury for being passed.

NOTE—Printed forms of chalans to local bodies or private institutions for deposits into their personal ledger accounts will be supplied by the Treasury. The order to the Bank to receive payment in the last column of the chalan form should be signed by the Administrator of the personal ledger account.

Exceptions—(1) Chalans pertaining to deposits under the head "043—Taxes and Duties on Electricity" need not be signed by an officer of the department provided the head of account is printed on the chalan before they are issued to the intending depositors.

(2) Chalan pertaining to deposits in the State accounts under the head "051—Public Service Commission Examination Fees" need not be signed by an officer of the department provided the head of account is printed on the chalans before they are issued to the intending depositors.

(3) Chalan pertaining to deposits in the State accounts under the head "7610—Loans to government servants etc.—201—House building advances—03—House building advances to Legislatures/ former Legislatures", "7610—Loans to government servants etc.—202—advances for purchase of Motor conveyances—05—Advances for purchase of Motor conveyances to Legislatures former Legislatures."

"0049—Interest Receipts—04—Interest Receipts of State/Union Territory governments—800—other Receipts—12—Interest on payments of Loan to Legislatures/former Legislatures—1201—Loans for House building." "0049—Interest Receipts—800—other Receipts—12—Interest on payments of Loan to Legislatures/former Legislatures—1202—Loans for conveyances" need not be signed by an officer of the department provided the head of account is printed on the chalans before they are issued to the intending depositers.

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(iv) The chalans when presented in triplicate may be marked as "Depositor's Copy", "Departmental Copy" and "Treasury Copy" by the departmental officers supplying forms of chalan so that the copy meant for a particular party may not be handed over to the other. Those chalans which are presented by departmental officers in duplicate may be marked by them as "Depositor's Copy" and "Treasury Copy."

33. Duplicate chalans are not required when remittances are made to a Treasury for obtaining Bank Draft and Sub-treasury cash orders; or when such remittances are accompanied by remittance and pass-books in which the Treasury Officer is required to acknowledge the receipt of the remittance.

34. (Deleted).

SECTION II—DEPOSIT OF CASH CHESTS AND VALUABLES IN THE TREASURY

35. No department of the Government may require that funds pertaining to it be received in a Treasury for safe custody and kept out of account, or be kept at all except under the ordinary rules.

36. In the following cases permission has been granted to lodge departmental and other cash chests, valuables or important documents in the Treasury for safe custody;

(i) cash chests of district opium officers;

(ii) cash chests of survey officers;

(iii) safes containing Government promisory notes and similar valuables belonging to local bodies;

(iv) with the sanction of the Commissioner of the division, cash chests of co-operative credit societies;

(v) receipts for cash security of a public accountant when deposited in a private bank;

(vi) the strong box of the Mohanlalganj Co-operative Central Bank, Lucknow District, to be lodged in Mohanlalganj Sub-treasury;

(vii) sealed packets or boxes containing confiscated cocaine and allied drugs in any quantity however small, and all other contraband articles (including opium) worth Rs. 150 or more ;

(viii) cash chest of Superintendents of Police ;

(ix) sealed boxes containing valuables belonging to Court of Wards estates ;

(x) boxes of Nazirs of revenue and Civil Courts ;

(xi) boxes of Prosecuting Inspectors ;

(xii) sealed boxes containing church plate ;

(xiii) security bonds and papers connected therewith such as Post Office Savings Bank Pass-books of Government servants and private persons ;

(xiv) deeds of Court of Wards estates ;

(xv) all such deeds in District Offices as are parctically valuable securities ;

(xvi) articles of value in the custody of judges ;

(xvii) sealed packets or boxes containing duplicate keys of cash chests of departmental heads of offices vide note under paragraph 28 ;

(xviii) post office cash certificates on account of security of Government servants ;

(xix) sealed boxes containing bullion, jewellery, and other valuables coming into the hands of a Government servant in his official capacity may be received in the Treasury for safe custody at the discretion of the District Officer ;

(xx) cash chests of outlying munsifs may be deposited at Sub-Treasuries, the Sub-Treasury Officer being responsible for their safe custody ;

NOTE—At every tahsil where such chests are received for safe custody the Sub-Treasury officer shall inform the Munsif in advance of all holidays on which the Sub-Treasury will be closed, and on such holidays shall, on application being made, open the Sub-Treasury from 10 to 11 a.m. and from 3 to 4 p.m. for the purpose of issuing and receiving the chests.

(xxi) money deposited for diet of witnesses may be kept by the judicial moharrir in the Treasury at tahsils ;

(xxii) District Officers may in special cases authorize the deposit of cash chests of other departments in the Treasury for safe custody. All cases in which permission

is granted should be reported for the information of the Accountant General, who will bring to the notice of the Government, any case in which in his opinion the permission appears to have been improperly granted ;

(xxiii) election seals ;

(xxiv) the wirtten answer books, the question papers and other important papers of the Patwari School Examination.

(xxv) cash chests of the U.P. State Roadways Transport Corporation may, for safe custody, be deposited in the Sadar Treasuries or Sub-Treasuries where there are Roadways offices ;

(xxvi) sealed packets containing duplicate keys of cash chests of offices of the Uttar Pradesh State Electricity Board at their risk ;

(xxvii) sealed packets or boxes containing duplicate keys of safes meant for keeping cash, valuables or important documents of Civil Courts, vide rule 635 of the General Rules (Civil) ;

(xxviii) cash chest of District Excise Officers ;

(xxix) sealed packets containing duplicate keys of cash chests of Zila Parishads at their risk ;

(xxx) locked boxes or almirahs of Sales Tax Officers (Special Investigation Branch) Varanasi, Kanpur, Allahabad, Agra, Meerut, Gorakhpur and Lucknow containing important papers of Investigation Branch of the Sales Tax Department.

NOTES—(1) Departmental cash chests received for custody under this rule must be kept in the strong-room of the Treasury. Care should be taken to see that the chest is handed over to a responsible person. The following procedure has been prescribed for the receipt and return of cash boxes of nazirs of Civil Courts and a similar procedure should be followed in other cases.

When the Treasury or Sub-Treasury is in the same compound as the Civil Court the Nazir or one of his assistants should himself give or take delivery of the box. When the Treasury is at a distance, care should be taken to see that only a trustworthy peon is allowed to take or fetch the box, and the messenger sent should be given a receipt signed in full by the Nazir and not merely initialed by him. When a messenger has to be sent to procure the box, it should be arranged that the name of the person has already been communicated to the Treasury and his personal appearance made known to the Treasury officials.

(2) Divisional Officers in the Public Works Department should lodge the deposit receipts of recognized banks mentioned in paragraph 614 (e) of the Public Works

Account Rules (F.H.B., Vol. VI) in Treasuries for safe custody instead of forwarding them to the Accountant General, if the deposit is for more than twelve months.

37. Sealed packets containing duplicate keys of strong rooms and chests of the Bank conducting Treasury cash business will be lodged in the Treasury in accordance with the following rules:

(1) If the agent of a branch of the Banks, at which treasury work is conducted wishes to deposit the duplicate keys of the Treasury strong-room or currency chest in the Treasury, the agent or other officer in-charge of the branch of the Bank shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in-charge of the Sadar Treasury and obtain his receipt.

(2) The receipt of the Treasury Officer shall merely acknowledge the receipt of a sealed packet and before signing the receipt the Treasury Officer shall satisfy himself that the seals are intact.

(3) On receipt of the sealed packet the Treasury Officer shall place the same in double locks and enter the transaction in the register of valuable mentioned in paragraph 38 below. The register shall contain a column for description in which the Treasury Officer will note with his own hand the number of seals and date of consignment to double locks.

(4) The sealed packet shall not be taken out of double locks except on personal application by the agent or other officer in-charge of the branch of the Bank and by the branch khazanchee (or head shroff or head cash keeper or his duly appointed naib). On such joint application the Treasury Officer shall deliver the packet only to the agent or other officer and khazanchee (or head shroff or head cash keeper or his naib) and shall obtain the joint receipt of the agent or other officer and khazanchee (or head shroff or head cash keeper or his naib) for it.

(5) The agent or other officer in-charge of the branch of the Bank shall periodically and in any case at periods of not less than six months, verify the presence of the sealed packet and satisfy himself that the seals are intact.

(6) The Treasury Officer shall periodically and in any case at periods of not less than six months verify the presence of the sealed packet and satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the Treasury. In the later case the out-going and in-coming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in rule 3 above to this effect.

37-A. Treasuries and Sub-treasuries at places where there are no branches or offices of the State Bank of India, should offer facilities to banks for the safe

custody of sealed packets purporting to contain duplicate keys of the strong room and chests of the banks subject to the following conditions :

(i) There should be a suitable strong room containing accommodation for the deposit of sealed packets.

(ii) A flat rate of Rs. 5 per year or a part thereof per packet containing the duplicate keys of banks for safe custody, irrespective of the size of the packet, may be charged from the banks availing of this facility.

(iii) The packets to accepted for safe custody by the treasuries should invariably be sealed properly before being taken over by the Treasuries.

(iv) The District Officer will have the option either to accept or reject the duplicate keys of a particular bank.

(v) The Government or any of its officers will not be held responsible for the loss of sealed packets containing duplicate keys either through destruction by fire or by theft, fraud or any other cause including negligence of its servants.

(vi) No extra charge will be levied for the temporary withdrawal of keys provided the keys are re-deposited before the close of business of the day on which they are withdrawn. If the duplicate keys are not redeposited on the same day on which they are withdrawn, but are re-deposited within a period of seven days counting from the date of withdrawal, a fee of Re. 1 may be charged, but when they are re-deposited after seven days the transaction may be treated as a fresh deposit and the charge of Rs. 5 may be levied afresh.

(vii) The rules contained in paragraph 37 regulating the manner of deposit, return, acknowledgement, verification, etc. of the keys will apply mutatis mutandis in this case.

38. (a) All valuables, security bonds, deeds, etc. deposited in the Treasury under paragraph 36 should be placed by the depositing officer in boxes which are securely fastened with either Patent padlocks or which have strong integral locks manufactured by approved firms, the keys of which should remain with the depositing officer so that no responsibility for their contents will rest with the Treasury officials. Provided that in cases where only one or two deeds or bonds or articles mentioned in items (v), (vii) and (viii) of paragraph 36 are deposited, they need not be kept in a box. These instructions, however, do not apply to securities which are deposited under the Government Securities Manual.

(b) In all cases in which cash chests, valuables or documents are received in the Treasury for safe custody they should be entered in a register to be kept in the

Treasury for the purpose in which the receipt and return of the chests, etc. should be duly acknowledged. The keys of the chests must not be kept by the Treasury.

(c) The departmental officers, who have been permitted to lodge their departmental and other cash chests, valuables or important documents in the treasury for safe custody under the provisions of Paragraph 36, must verify their valuables etc once a year in the month of May.

(Correction Slip No. 42, dated 3-2-1984)

[Vitta (Lekha) Anubhag-l, File no. 10(8)/83]

38-A. Departmental officers who do not have adequate arrangements for the safe custody of cash chests in their own offices and are permitted under paragraph 36 to deposit their chests in the Treasury strong room for safe custody but can not do so, may have a chest each embedded in the varandah or other suitable place in the Treasury building within the beat of the sentry, to hold a portable cash box. The embedding should be done with the approval of the Collector, who will also consult the Superintendent of Police. The cost involved will be met by the department concerned.

In the following cases also permission has been granted to have cash chests embedded in the manner mentioned above entirely at the risk of the authority or the body concerned, which will also meet the cost wholly :

(i) Post office cash chests at Treasuries and Sub-Treasuries.

(ii) Two strong chests of the Gorakhpur Labour Depot at the Gorakhpur Treasury.

(iii) One cash chest of the Ghaziabad Improvement Trust at the Ghaziabad Treasury.

Commissioners of Divisions are authorised to permit the embedding of one safe or cash chest only of a co-operative credit society, including co-operative bank, in the varandah or outside the strong room of a Treasury or Sub-Treasury at the cost and entirely at the risk of the society or the bank.

39. In districts where there is no branch of a recognized bank at the headquarters or where none of the branches of the recognized banks accept valuables for safe custody, gazetted district officials while on tour may be permitted to deposit or store for safe custody in the Treasury their valuable property such as plate and jewellery in a sealed box not exceeding 8 cubic feet, provided the Treasury Officer considers that there is sufficient room to store the box without inconvenience to the work of the Treasury. The procedure laid down in paragraph 38 should also be followed in cases coming under this paragraph.

40. At stations where there is no branch of a recognized Bank Treasuries are permitted to keep separately in the headquarters Treasury heir own private money or the private money of Government servants subject to the strict observance of the following conditions:

(1) The money shall be kept in a separate box in the single lock and shall not be mixed up in any way with Government balances. Nor shall it ever be used for Government purposes.

(2) No uncurrent coin, etc. shall be kept in the box.

(3) The box shall not be used for keeping of other valuables.

(4) The procedure laid down in paragraph 1439. Manual of Government Orders, Volume II, must be strictly complied with where Government servants leave their pay and allowances in the treasurer's hands.

(5) Government will, in no circumstances whatever, accept any responsibility and will incur no liability whatever for losses or defalcation in respect of money so left in the treasurer's hands, or of money belonging to the treasurer himself so kept in the Treasury. All money kept in the Treasury under this rule is so kept solely at the owner's risk.

40-A. The general principles governing the withdrawal of funds from the Government Account for Government payments are laid down in section VII of t

he Treasury Rules (Appendix II).

General

41. Rules and orders indicating the powers exercised by the Government in respect of expenditure from the revenues of the State, and those regulating the powers of the heads of departments and other subordinate authorities to sanction or incur expenditure on behalf of the Government, will be found in the book of Financial Powers, Volume I of the Handbook.

41-A. Under Treasury Rule 12, the term "withdrawal" with its cognate expressions as used in these rules refers to the withdrawal of funds from the Government Account for disbursements of, or on behalf of the State other than disbursements in the United Kingdom.

NOTE—For disbursements on behalf of the Central or other State Governments, see Treasury Rules 34 and 35 (Appendix II) and paragraph 85-A.

41-B. Under Treasury Rule 13, unless the Government in the Finance Department, after consultation with the Accountant General, otherwise directs in any case, moneys may not be withdrawn from the Government Account without the written permission of the Treasury Officer or of an officer of the Indian Audit Department authorized in this behalf by the Accountant General.

41-C. Under Treasury Rule 14, the Accountant General may permit withdrawal for any purpose authorized by the Government.

41-D. Under Treasury Rule 27, a Collector may, in circumstances of urgency, by an order in "writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of the Treasury Rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it to the Accountant General.

42. Under Treasury Rule 17, a Treasury Officer has no general authority to make payments on demands presented at the Treasury, his authority being strictly limited to the making of payments authorized by or under the Treasury Rules. If a demand of any kind is presented at a Treasury for a payment which is not authorised by or under these rules, or is not covered by a special order received from the Accountant General, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of the Government sanctioning a payment, unless the order is an express order to him to make the payment ; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

NOTE—The rule in paragraph 42 does not authorize the Treasury Officer to refuse payment of bills which do not comply with such provisions of rules or orders, as those, requiring that sanctions to certain specified charges should be quoted on the bills, when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

42-A. (Deleted).

42-B. (a) Subject to the provisions of the rules contained in this volume of the Handbook and in the Government Securities Manual, a Treasury Officer may under Treasury Rule 15, permit withdrawal for all or any of the following purposes, namely :

(i) To pay sums due from the Government to the drawing officer.

(ii) To provide the drawing officer with funds to meet claim likely to be presented against the Government in the immediate future by :—

(1) other Government servants, or

(2) private parties.

(iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims.

(iv) To pay direct from the Treasury or from the Bank sums due by the Government to a private party.

(v) In the case of an officer or authority empowered to make investments of moneys standing in the Government account for the purpose of such investment. (See paragraps 22-B).

(vi) To pay sums to the drawing officer on account of permanent advance sanctioned to his office.

(vii) To pay sums on account of grants-in-aid, contributions, Scholarship; Stipends, etc.

NOTE—The term grants-in-aid, contributions, etc., includes such classes of expenditure as grants to local bodies, religious, charitable or educational institutions, contributions to public exhibitions and fairs, expenditure from the discretionary grants and compensations to Government servants, both Gazetted and non-gazetted, for accidental losses, etc.

(viii) To pay sums on accounts of loans and advances.

(b) Unless expressly authorised by the Accountant General a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

42-C. Under Treasury Rule 18, a Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

42-D. Under Treasury Rule 26, a Treasury Officer may correct an arithmetical inaccuracy or an obvious mistake in any bill presented to him for payment, but shall intimate to the drawing officer any correction which he makes.

42-E. The Treasury Officer is not permitted to undertake correspondence on behalf of Government servants in respect of claims which he may consider to be disputable.

42-F. Under Treasury Rule 19, a payment shall be made in the district in which the claim arises except in the cases provided by Treasury Rules 20 and 21 (see Appendix II) or in cases where the Government may by a general or special order otherwise direct (see also paragraph 98).

43. Under Treasury Rule 24, the Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal and for evidence that the payee has actually received the sum withdrawn. He is, therefore, required under Treasury Rule 25 to obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons which he shall record in writing for omitting to require it.

44. In view of the provisions of paragraph 43, above drawing officers as well as the Treasury Officers should pay careful attention to the rules regarding the completion of vouchers laid down in paragraph 47.

45. Under Treasury Rule 16, a Treasury Officer shall not except as provided in Treasury Rules 26 and 27 (paragraphs 41-D and 42-D) permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Government in the Finance Department after consultation with the Accountant General may prescribe.

45-A. (i) Under rule (16) (i) of the Treasury Rules, a person having a claim against the Government shall present his voucher at the Treasury duly receipted, and stamped where necessary, and unless otherwise specially provided, no such claim shall be paid unless the claim is first submitted to and the payment directed by the Treasury Officer.

(ii) Under rule 16 (ii) of the Treasury Rules, where Sub-Treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer, the payment of such bills shall not, except under special arrangements and on particular occasions, be allowed at the district Treasury also.

(iii) Under rule 16 (iii) of the Treasury Rules, all bills and vouchers on which payment is made by the Treasury Officer or which are enfaced by him for payment at the Bank or a Sub-Treasury shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between governments or departments and what amount, if any, pertains to the revenues of the Central Government.

45-B. In order that the Treasury may correctly classify payments as being debitable to the revenues of the State or the Central Government the words "State" or "Central" should be prominently noted on all bills, vouchers, or cheques. As an abreviation letter "S" or "C" may be used [see paragraph 47 (e)].

45-C. The Treasury Officer, before paying any bill of a covenanted civilian must see that the deductions on account of the Indian Civil Service Provident Fund have been made.

45-D. All cheques, bills, etc. preferable at a Treasury for payment, being non-negotiable instruments, can be endorsed only once in favour of the specific party to whom the money is to be paid :

Provided that—

(1) When the endorsement is made on a cheque or a bill in favour of a banker, a second endorsement can be made by the banker in favour of a messenger or an agent for collection only; and

(2) in the case of a contingent bill which has been endorsed in favour of a firm of suppliers under sub-paragraph (i) of paragraph 176-A, the firm can endorse to its banker or to a messenger for collection only, and the bank in turn endorse it to a messenger or agent for collection only. Thus, in all, three endorsements are permissible in such cases, provided that out of the three endorsement one is to the payee’s banker and one is to a messenger or agent for collection only.

(3) An agent may notwithstanding anything contained in the preceding provisions endorse the cheque of bill in favour of his messenger for the purpose or collecting the same.

Explanation—In this paragraph an agent means any bank acting as a collecting agency for and on behalf of the payee’s banker.

NOTE—Cheques drawn directly on the Bank without the intervention of the Treasury Officer are negotiable instruments and are not subject to the provisions of this paragraph.

45-E. (1) At places where the Treasury business is conducted by the Bank on behalf of the Government, all payments, with certain exceptions, are made at the Bank. Government Bank Drafts and cheques are presented direct at the Bank, but other vouchers or bills should first be presented at the Treasury.

(2) All bills, cheques and other documents passed by the Treasury Officers and by the office of the Accountant General for payment at the Bank, as well as Interest Payment Orders, etc. being non-negotiable instruments, warrant special precaution

on the part of the Bank in the matter of identification of payees. All such claims have normally to be presented by the payee personally at the Bank and save as provided in paragraph 45-D, no endorsements are permissible. Where payment is desired to be made to an endorsee (other than a banker) or a messenger, the provisions of paragraph 176-A (2) should be strictly followed by the drawing officer. The Bank will not, however, disburse payments of such claims unless the Bank is satisfied about the identity of the person receiving payment. The Bank shall also verify before marking the payment that the signature of the drawing officer attesting the payees signature tallies with that on the bill as passed by the Treasury Officer.

(3) Cheques issued on the Bank at out-stations in final payment of the Central Provident Fund Deposit of a subscriber should always be sent to the Treasury Officer concerned for delivery to the payee after proper identification.

(4) Payments which have to be made at Sub-Treasuries may be arranged for by obtaining cash orders issued by the district Treasury. Between places where there is an office or branch or an agency of the Reserve Bank of India demand drafts are issued in lieu of cash orders.

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Payment of claims of partnership concerns

45-F. Amounts due to a partnership concern which may have fallen due during the, lifetime of a deceased partner may be paid on a claim preferred by the surviving partner or partners even though the representatives of the deceased partner may not have joined in preferring the claim.

A partner of a firm is the agent of the firm for the purposes of the business of the firm. The act of a partner which is done to carry on, in the usual way, business of the kind carried on, by the firm binds the firm provided that such act is done in the name of the firm. The partners may, however, by mutual agreement, restrict the implied authority of any partner to bind the firm and such restriction shall be binding on persons who may be aware of such restriction (sections 18 to 20 and 22 of the Indian Partnership Act IX of 1932).

The provisions of this rule should be observed in the payment of claims due to registered firms.

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Payments of private persons

46. When a person not in service of the Government claims payment for work done, service rendered, or articles supplied, the Treasury Officer should enquire :—

(a) The submission of the claim by the head of the department, or other responsible Government servant under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(b) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the service of the Government, and also when the authority of the head of the department or responsible Government servant is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(c) And in any event, if a bill be drawn by a person not in the service of the Government the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(d) In all doubtful cases, the Treasury Officer should take the orders of the District Officer who must be expected to assume the responsibility of his position; and he would doubtless be supported by Government, if he can show that he has exercised a proper amount of care and discretion, in the matter. When this necessity occurs however, he should immediately report the fact to the Accountant General.

46-A. As a general rule, every payment including repayment of money previously lodged with Government for whatever purpose must be supported by a voucher setting forth full and clear particulars of thc claim. As far as possible, the particular form of voucher applicable to the case should be used. Suppliers of stores and others should be encouraged to submit their bills and claims in proper departmental forms. But such bills not prepared on proper forms should not be rejected if they set forth the necessary details of the claims. In such cases, the additional particulars required should be added by the disbursing officer.

NOTES—(1) When it is not possible to support a payment by a voucher, a certificate of payment, prepared in manuscript, signed by the disbursing officer, and endorsed by his superior officer should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

(2) A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lumpsum payment, either in cash or by cheque, made to him, on one occasion, shall constitute a valid quittance and the

disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.

46-B. (1) Payments of claims of a person not in service of the Government, for work done, service rendered, or articles supplied, to a recognized bank or to some well known banker or agent, will, except as provided in sub-paragraph (2), be made only on the written request of the claimant. The claimant should submit a receipted bill and should endorse it in favour of the bank to whom payment is desired to be made. Both the request and the receipt must be signed in the presence of the head of the department or other responsible Government servant under whose immediate order the service was done or the equivalent was given for payment is demanded. The receipt and the endorsement on the bill, taken together, must be complete in every respect, that is, they must not only confer on the firm the authority to receive payment but must also conform to departmental regulations relating to the preferment of claims for work done or supplies made.

(2) Payments due to contractors may also be made to financing banks instead of direct to contractors provided that the department obtains (1) an authorization from the contractor in the form of a legally valid document like the power-of-attorney or transfer deed conferring authority on the bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other claim preferred against Government in his behalf before settlement of the account or claim by payment to bank. While the receipt given by the bank holding a power-of-attorney or transfer deed from the contractor consitutes a full and sufficient discharge for the payment, contractors should wherever possible, be induced to present their bills duly receipted and discharged through their bankers.

BACK HOME

SECTION IV—VOUCHERS

47. The following general instructions regarding the preparation and form of vouchers should also be observed :

(a) Printed forms of vouchers in English or Hindi should be adopted as much as possible, but when, from any circumstances a voucher in a language other than English or Hindi is unavoidably necessary, a bilingual form should be used.

(b) When the use of an account or voucher purely in a language other than English or Hindi is unavoidable, a brief abstract should be endorsed in English or Hindi under the signature of the preferring Government servant stating the amount, the name of the payee, and the nature of the payment.

NOTE—Payees' receipts in an Indian language for sums between Rs. 25 and Rs. 100, received in connexion with petty and minor works and repairs carried out by the police, may be preferred by the Police Department without translating them into English or Hindi. Receipts for sums in excess of Rs. 100 received in this connexion, should be translated into English or Hindi as required by the above rule (see note 2 to paragraph 51 and note to paragraph 310).

(c) All vouchers must be signed in ink and filled up in ink or typerwritten. *The vouchers can be signed and written with ball point pen also, provided, the writings and signatures are clear and legible and ink does not split or spread.* The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of paisa may always, however, be written in figure after the words stating the number of rupees, but in case of there being no paisa the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only," "Rupees twenty-five and paisa 35." All bills should have written prominently across them in words a sum expressed in whole rupees which is slightly in excess of that for which they are presented for payment at the Treasury ; for example, if the bill is for Rs. 108.22 Paise the cross enrty should be "under rupees one hundred and nine only." The drawing officers will be held responsible for the accuracy of all the entries which should be so made as not to lead themselves to fraudulent manipulations.

(C. S. no. 48 dated 30-4-1984)

[Vitta (Lekha) Anubhag-1 File no. 15(13)-96.]

(d) All corrections and alterations affecting amounts of the bills either in words or in figures should be attested by the drawing officers by their full signatures with date and not merely by initials; any corrections or alterations in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher called for. Corrections and alterations in orders of payment drawn by Treasury Officers on the Bank should be attested by their full signature.

(e) The correct head of classification should be recorded on each voucher by the drawing officer (e.g.) the major, minor and sub-head and the primary and secondary units of appropriation, against which the amount of the bill is to be debited. The classification noted on the bills should also show whether the expenditure is "voted" or "charged" on the revenues of the State. The distinction between the "voted" and "charged'' expenditure is explained in the Uttar Pradesh Budget Manual, which should be referred to in all doubtfull cases. The classification as noted in the Annual Budget Estimates should generally be taken as a guide.

NOTES—The distinction between "State" or "Central" charges should invariably be indicated on all bills as laid down in paragraph 45-B.

(2) When bills are drawn by non-officials, the responsibility for noting the correct classification devolves on the officers countersigning the bills.

(f) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the pay and allowances of a Governments ervant, or of an establishment, as in such cases the whole of the pay and allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to revenues of the State or the Central Government.

(g) Unless the Government in the Finance Department have expressly authorized it in the case of any specified office no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a rubber or facsimile stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person. Signatures in a language other than English or Hindi must always be transliterated into English or Hindi.

NOTES—(1) The head of an office may authorize any gazetted Government servant serving under him to sign a bill, vouchers, or order for him, communicating the name and the specimen signature of the Government servant to the Treasury This will not, however, relieve the head of the office in any way of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

"When the above arrangements are made due to his temporary absence from headquarters on account of leave or tour, he should immediately on return check that the bills passed and the cheques issued by the nominated officer during the period of his absence, are correct, the payments have been properly accounted for and record a certificate to this effect in the cashbook, similar action may also be taken in case the arrangements are made due to his transfer, but in that case the prescribed verification etc, may be made by the successor officer, soon after he takes over charge of the new office.

C. S. No. 23, Dt. 14.1.1983

Vitta (Lekha) Anubhag -1 File no 14(6)/1983

(2) Subject to the conditions stated in note 1, and subject to the condition that no other gazetted officer serving under him is present at headquarters, a

Superintendent of Police may authorize the Reserve Inspector of the district to sign a bill, voucher or order for him when he is absent from the district or when he is on tour within the district.

(3) Head Assistants of Commissioner's offices and the office superintendent in the office of the Deputy Commissioner-in-charge, Kumaon Division are authorized to sign sub-vouchers and payment orders for all classes of contingent expenditure not exceeding Rs. 25 but the Commissioners and the Deputy Commissioner-in-charge, concerned will continue to sign the bill for contingent expenditure and will be responsible for its accuracy and for the disposal of the money received in payment.

The-Head Assistant of the Commissioner, Varanasi Division, is authorized to sign pay orders in connexion with scholarships granted to the children of the members of ex-Royal family of Delhi, Varanasi branch, when the Commissioner is out of station or otherwise engaged at head quarters.

(4) The Head Assistant of the office of the Registrar, Co-operative Societies, is authorized to sign or countersign all bills other than travelling allowance bills on behalf of and under instructions from the Registrar, Co-operative Societies, if the Registrar and the Deputy Registrars are away from the headquarters.

(5) The following officers of the Education Department are authorised to pass the remuneration bill of examiners and contingent charges in respect of the items mentioned against them. The remuneration bills should be paid in accordance with the sanctioned rates and within the funds to be allowed by the Director of Education and the Registrars should submit to the Director of Education a statement of expenditure passed by them within the funds allotted to them for the purpose :

1. Inspector, Anglo Indian Schools.	Training Class Examination.
2. Inspector of Arabic Madrasas.	Arabic and Persian Examination.
3. Registrar, Departmental Examinations, Uttar Pradesh.	(i) Junior High School Examination.
	(ii) Basic Teachers Certificate Examination.
	(iii) Licenciate in Teaching Examination (General).
	(iv) Licenciate in Teaching Examination (Basic).
	(v) Licenciate in Teaching Examination (Constructive).

	(vi) Licenciate in Teaching Examination (Hindi). (vii) Licenciate in Teaching Examination (Home Science). (viii) Certificate in Teaching (Basic) (ix) Certificate in Teaching (women) (x) Certificate in Teaching (Home Science). (xi) Certificate in Teaching (Nursery Education). (xii) Certificate in Teaching (Deaf and Dumb). (xiii) Diploma in Physical Education. (xiv) Certificate in Physical Education. (xv) Library Science Examination. (xvi) South Indian Language Examination. (xvii) English Language Teaching Examination. (xviii) Combined Scholarship Examination. (xix) Deputy Inspector of Schools/District Inspector of Schools Probation Examination. (xx) Urdu Teachers Efficiency Certificate Examination. (xxi) Extension teacher, Six Monthly Refresher Examination.
4. Secretary Board of High School and Intermediate Education, Uttar Pradesh.	(i) High School Examination. (ii) Intermediate Examination. (iii) Intermediate Examination in Commerce. (vi) Diploma Examination in Indian Music. (v) Intermediate Examination in Agriculture.

(vi) Examination for certificate in Military Science.

(6) The Senior Assistant Masters/Mistresses of Government High and Normal Schools or Government Higher Secondary Schools, Intermediate and Training Colleges, who are required either by the Director of Education, the Additional Director of Education, the Regional Deputy Directors of Education, the District Inspectors/Inspectresses of Girl's Schools to perform, in addition to their own duties, the duties of Head Masters/Head Mistresses or Principals/Lady Principals in temporary vacancies lasting for less than 6 weeks are authorised to sign all bills pertaining to the school/college.

(7) The Camp Treasurer, Civil Secretariat, is authorized to sign credit notes issued by the Camp Secretariat.

(8) The Personal Assistant of the Inspector General of Prisons is authorized to sign sub-vouchers and payment orders for urgent expenditure of a purely contingent nature not exceeding Rs. 5 but the Inspector-General of Prisons will continue to sign the bill for contingent expenditure and will be responsible for its accuracy and for the disposal of the money received in payment.

(9) The Fruit Expert to Government is authorized to draw under his own signature the establishment and contingent bills of his office.

(10) The head clerk in the office of the Inspector-General of Registration is authorized to sign payment orders for petty contingent expenditure not exceeding Rs. 20 in each case if the Inspector General of Registration is away from his headquarters.

(11) The Head Assistant of the office of the Director Medical Health Services and Family Planning is authorized to sign sub-vouchers and payment orders for all classes of contingent expenditure not exceeding Rs. 25, but the Director Medical Health Services and Family Planning will continue to sign the bills for contingent expenditure and will be responsible for their accuracy and for the disposal of the money received in payment.

(12).The Deputy Inspector of Schools, Deoria is authorized to sign the bills relating to Education Expansion Scheme for encashment at the Treasury.

(13) The Range Assistant Examiners of the Local Fund Audit Department are authorized to sign contingent bills relating to their ranges.

(14) The Manager, State Pharmacy of Ayurvedic and Unani Medicines, is authorized to sign sub-vouchers and payment orders for all classes of urgent contingent expenditure not exceeding Rs. 25, in each case.

(15) Overseers of Irrigation Department, in the absence of the sub-divisional officer or assistant engineer from the head-quarters, are authorized to sign credit notes when the amount involved is more than Rs. 50, subject to the condition that the overseer concerned shall get the counterfoil of the credit note countersigned by the sub-divisional officer immediately on the latter's return to the headquarters.

(16) The Administrative Department, with the approval of their Secretary, may declare as drawing and disbursing officer for its subordinate office, which is an independent unit, the senior most gazetted, officer of that office who is fully acquainted with the accounting procedure and financial rules having at least five years administrative experience.

(17) In case an officer vested with the powers of Drawing and Disbursing Officers proceeds on leave or is transferred or that post falls vacant for a period not more than two months due to any reason, and no officiating or permanent arrangement is made and the competent authority appoints some gazetted officer to discharge the duties of that post in addition to his own duties, that officer will be deemed to have been duly declared as drawing and disbursing officer. These provisions will not apply to the short term arrangement made during the absence of a drawing and disbursing officer on tour.

(h) Bills requiring previous counter-signature should be returned unpaid if presented without such counter-signature.

(i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanction accompanying a bill must be duly certified by a responsible Government servant, not by a clerk.

(j) The authority under which deductions are made in a bill should be quoted.

(k) Dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc. If, for any reason, such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(l) In cases in which the endorsement on a bill is unauthorized, incomplete, or otherwise irregular, the Treasury Officers should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

(m) Receipts for all sums exceeding Rs. 20 must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act.

NOTES—(1) The limit of Rs. 20 upto which a receipt is not required to be stamped, should be applied to the net amount payable on a bill and not the gross claim preferred therein.

(2) Cash memorandum issued by tradesmen for sales against cash payment are not treated as receipts within the meaning of section 2(23) of the Indian Stamp Act (II of 1899), and need not be stamped even if the amount exceeds Rs. 20 unless they contain an acknowledgement of the receipt of the price of the articles sold.

(3) A pay order on a bill endorsed by a Government servant in favour of his banker or agent need not be stamped, but the receipt of the banker or agent in whose favour the order is made, whether it is in the body of the bill itself or separate, should be stamped unless the receipt on the bill has already been duly signed and stamped by the Government servant himself.

(4) Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Indian Stamps Act (II of 1899). Further, the mere writing of the purchaser's name and address on a cash memorandum for delivery purposes does not transform it into an acknowledgement to the purchaser that the money has been paid. Cash memoranda will not, therefore, be regarded as sub-vouchers in audit unless they contain an acknowledgement of the receipt of money from the persons named therein (with stamps affixed when the amount exceeds Rs. 20), or in cases where it is not practicable, they are stamped 'paid' and initialled by the drawing and disbursing officer.

(n) All transactions of Government shall be brought into account by rounding off to the nearest rupee. (fractions of 50 paise and above to be rounded off to the next higher rupee and fractions of less than 50 paise to be ignored).

In this connection the procedure laid down in Annexure 'A' of this paragraph will be followed.

C. S. No. 108, dated 15-10-1999

[Vitta Lekha Anubhag-1, File No. 10(20)/85]

(o) When the drawing officer requires payment to be made through some other person, he must specifically endorse an order to pay to that specified person.

(p) When payment is desired wholly or partly by Bank Draft a formal application for Bank Draft should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill.

47-A. The pay, travelling allowance and contingent bills should be treated as cash after the "Payee's discharge to the Bank or Treasury" on the bill has been signed by the drawing officer concerned. Such bills should not be entrusted for encashment except to responsible persons as defined in Appendix XVII of this Volume. Receipt for the bill handed over for encashment should be taken from the person or persons concerned in a separate register of bills passed for payment to be maintained in the following form :

Number	Date	Particulars of the bill	Amount of the bill	Signature of the person or persons entrusted with the encashment of the bill

48. Treasury Officers, when cashing bills for Government servants at a distance from the Treasury, should furnish a note explaining the amount of cash and transfer receipts (if any), issued, and any deductions or alterations that may be made in the bill presented. The note should be in bilingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him ; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :

Bills presented for pay etc.	000
Bills presented for contingencies	000
Bills presented for sundries	000
Total	000
Paid in cash	000

Paid in draft	000
Deduction (if any Explanation)	

Signature of messenger,

Treasury Officer.

49. Every voucher must bear a pay order signed or initialed, and dated, by a responsible disbursing officer. This order should specify the amount payable both in words and figures.

NOTE—Cashiers and others authorized to make disbursements on bill for claims against Government, should make no payment without a proper pay order of a responsible disbursing officer recorded clearly in ink on the bill or other voucher. No payment should be made on a voucher or order unless it is signed by hand and in ink.

50. Every voucher should bear, or have attached to it, an acknowledgement of the payment, signed by the person by whom or in whose behalf the claim is put forward. This acknowledgement should always be taken at the time of the payment.

NOTES—(1) If a disbursing officer anticipates any difficulty in obtaining from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash, or to make a remittance to him, as the case may be, until the acknowledgement of the payment, with all necessary particulars has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

(2) In the case of articles received by value -payable post, the value-payable cover together with the invoice or bill showing the details of items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission.

(3) A certified copy marked "Duplicate" of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

(4) When money due to a contractor or other creditor is attached by a prohibitory order of a court and is afterwards paid into that court the receipt (to be prepared by the department concerned) signed by an officer of the court should show that the payment is on account of an attached debt and should set forth inter alia the name and capacity of the actual creditor to whom the money is due by the department, on what account it is due, and the number and date of the court's order in accordance with which the payment is made. This receipt should be attached to the contract certificate or other bill in which the particulars of the creditor's claim are recorded and should be enfaced in red ink by a reference to that bill, the bill being correspondingly enfaced by a reference to the attached receipt of the court.

(5) A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lumpsum payment, either in cash or by cheque, made to him, on one occasion, shall constitute a valid quittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.

51. When the payee signs in a language other than English or Hindi, he should be required to note the amount acknowledged in the same language in his own handwriting. In transliterating his acknowledgement, the amount acknowledged as well as any remarks made by him should also be reproduced in English or Hindi.

NOTES—(1) In case the payee is illiterate, or is unable to write beyond signing his name, the amount acknowledged should be filled in by the officer making the payment.

(2) The procedure laid down in the above paragraph need not be observed in the cases of payees receipts in a language other than Hindi or English for sums between Rs. 25 and Rs. 100 received in connexion with petty and minor works and repairs carried out by the police. (See note to paragraph 47(b) and note to paragraph 310).

Payment by Postal Money Order

52. (1) In cases in which money due by the Government is paid by Postal Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee.

NOTES—(1) The net leave salary of a Class IV Government servant, if so desired by him, should be remitted by the drawing officer by postal money order at Government expense.

(2) In cases of payments to suppliers of stores, remittance of amounts of less than Rs. 50 for which Bank Drafts are not ordinarily issued may be made by postal money order at Government expense.

(2) Remittance by a Treasury Officer—When it is desired that either the whole or a part of the amount of a bill prepared by the Treasury itself should be remitted to a person or persons by postal money order the bill should be accompanied by a properly prepared money order form or forms, as the case may be. The amount of the money order as well as the amount of commission due thereon should be shown as deductions in the bill. The purpose of the money order must be briefly stated on the acknowledgement portion of money order form in continuation of the entry "Received the sum specified on the reverse on.....", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

NOTE—Blank postal money order forms are made available to Treasuries on payment by the P. & T. Department. Money order commission charges and the cost of blank money order form will be adjusted by Book Transfer in the usual manner according to the existing procedure.

(3) Remittance by a Departmental Officer—When the whole or a part of the amount of a bill is required to be remitted by a Treasury Officer to a person or persons by postal money order he shall, if the bill is in order, pass it for the net amount after deduction of the amount to be remitted and the commission due thereon, credit the deductions by transfer to the post office and send the money order form or forms to the post office, with a certificate to the effect that the amount of the money order with the commission due, which must be specified in the certificate, has been credited to the Post Office by book transfer. The words "adjusted by book transfer" shall invariably be written in red ink across the money order form. The Treasury Officer shall also see that the purpose of the money order is stated in the acknowledgement portion of the money order form as required in clause(2) above.

On obtaining the money order receipts the Treasury Officer shall check them with the amount deducted from the bills and then transmit them for record to the drawing officers concerned.

NOTES—(1) In cases where remittances are made by a departmental officer by postal money order, the cost of remittance of which is borne by the payee concerned, the departmental officer may purchase a blank money order form from any post office and remit the amount after deducting the money order commission, including the cost of the blank money order form. The cost of the form and the money order commission will be treated as forming one transaction and entries will accordingly be made in the cash book.

(2) In case of remittance of amount payable by a departmental officer where the cost of remittance is borne by the Government, the blank postal money order forms may be purchased from the permanent advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is

remitted to the payee by postal money order, the commission paid to the post office as also the amount remitted will be treated as expenditure on the day of remittance. Entries will be made in the cash-book as and when the transaction takes place.

In offices, where remittances of amounts payable by Government at the latter's cost is a common feature it is permissible to purchase out of permanent advance blank postal money order forms in bulk office, an account of blank money order forms being kept in the same form as the account of service postage stamps.

SECTION V—CHEQUES

53. The following rules relate to payments by cheques.

NOTE—Detailed rules regarding payment of contingent bills by cheques are given in Appendix VII.

54. Disbursing officers authorized to draw cheques whether on Treasuries or Sub-Treasuries or on the Bank should obtain their cheque books direct from the Treasury Officer in-charge of the headquarters Treasury concerned, by sending duly signed, the printed requisitions form which is inserted in each book towards the end. Not more than one book should be obtained on a single requisition. The cheque books should, on receipt, be carefully examined to see that the number of forms contained in each book is intact and a certificate of count should be recorded on the fly-leaf.

55. Cheques from books obtained from a particular Treasury should not be drawn on other Treasuries or on Sub-Treasuries, of other districts. A separate cheque book should be used for each headquarters Treasury or Sub-Treasury, as the case may be.

56. Under Treasury Rule 28, a Government servant who is authorized to draw moneys by means of cheques shall notify to the Bank or the Treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains. He shall give due notice to the Bank or the Treasury of the cheque book brought into use by him before issuing a cheque from that book. The Bank or the Treasury on which money is drawn shall not cash a cheque unless it has received notice in respect of the cheque book from the Government servant concerned.

NOTE—Chief Conservator of Forests, Conservators of Forests, Silviculturist, Uttar Pradesh, Forest Utilization Officer and Development Officer, Forests, are authorized to use the same cheque book on more than one Treasury, provided that

cheques are issued either to themselves or to their tour-clerks and not to any third party, and that the drawing officer shall be responsible for any loss caused to the Government thereby. If any cheque whether used or not is lost, the drawing officer should notify the loss to all the treasuries for which he uses that cheque book and obtain their non-payment certificate.

57. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when received, should take a receipt for the correct number of cheques made over to the relieving officer.

The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

58. All cheques should have written prominently across them in words at right angles to the type, a sum a little in excess of that for which they are granted ; thus ‘under rupees thirty only’ will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 ; and similarly ‘under rupees eight hundred only’ will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviation such as "eleven hundred" for "one thousand one hundred" should be used. The amount should be written in the manner prescribed for vouchers in paragraph 47(c). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an f and changing the e into an r, the figure being easily altered to correspond. The word twenty, if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

NOTES—(1) The cross entry is not necessary if the amount in words is type-perforated by a special cheque-writing machine.

(2) All cheques should be written in special cheque writing ink obtainable from the Superintendent Printing and Stationery, U. P., Allahabad.

(3) Paragraph 47 (d) applies mutatis mutandis to corrections and alterations in cheques. Also see paragraph 45(b) regarding noting of the words "Central" or "State" or letters ‘C’ and ‘S’ in every bill, voucher or cheque.

(4) All corrections and alterations in cheques issued on the Banks should be attested by drawing officers by their full signature.

59. No advice of the issue of any cheque need be sent to the Treasury. As a general rule cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provision of any law or rule having the force of law.

60. (Deleted).

61. (Deleted).

62. Cheques shall be payable at any time within three months after the month of issue; thus a cheque bearing date any time in January is payable at any time up to April 30th.

If the currency of a cheque should expire owing to its not being presented at the Treasury within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it. In the event of non-return of the time-barred cheque to the drawer, the drawer should on the expiry of the prescribed period of three months after the month of issue of the cheque require the payee either to return the cheque or explain the causes for its non-return. If as a result of this enquiry the cheque is reported as lost, the Treasury Officer drawn on should be required to furnish a non-payment certificate with reference to paragraph 65.

63. When a Government servant is authorized to draw cheques on Sub-Treasuries, he should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on each Sub-Treasury in order that funds may be provided as far as possible. Cheques drawn on Sub-Treasuries should be distinguished by different numbers and letters from those drawn against the headquarters Treasury.

64. (i) Cheques drawn in favour of Government officers and departments in settlement of Government dues shall always be crossed "A/c payee only-not negotiable."

(ii)In the absence of a specified request to the contrary from the payee, cheques drawn in favout of corporate bodies, firms or private persons shall also be crossed. The cheques above Rs 2000/- shall necessarily be crossed. Subject to any instructions received from the payee, (for upto Rs. 2000/-) a cheque shall be crossed. "..... and co" with the addition of the words "Not Negotiable" between the crossing. Where the payee is believed to have a banking account, further precaution shall be adopted where possible by crossing the cheque specially (instead of by general crossing ".. .... and co") by quoting the name of the bank through which the payee will receive payment and by adding the words "A/C payee only ..... not negotiable."

This rule shall apply to all cases where the use of crossed cheques is prescribed.

(Correction Slip no. 82, dated 19-3-88)

[Vitta (Lekha) Anubhag-1, File No. 4(2)/77 T.C.]

Exception—Cheques preferable at a Treasury for payment are non-negotiable instruments and should not therefore be crossed. In case, however, any cheque preferred at a Treasury has been crossed inadvertantly by the drawer or by the collecting bank, the fact of its being crossed may be treated as of no significance in making payment.

NOTE—The procedure prescribed in this rule applies mutatis mutandis to Indian Postal Orders used for remittance of money on Government account.

64-A. (a) "Every cheque in favour of a Government servant must be made payable to order only ; but when the payee is not in the service of the Government, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "AB or bearer," except when AB is a Government servant.

If a cheque payable to a person not in the service of the Government "or bearer" or payable to such person or to such person "or order" is presented, the Treasury Officer may decline to pay it if he is unable to satisfy himself of the identity of the person claiming payment, or, in the case of a cheque payable to order, of the completeness of the chain of endorsements, if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receive cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorize in writing a subordinate gazetted Government servant to endorse for him cheques drawn in his favour by his official designation.

Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act will be made in accordance with the provisions of that Act and any generally recognized practice established among bankers by custom.

NOTE—When a Government servant sends a cheque to a Treasury not for cash payment, but for credit of its amount in the Treasury accounts, he must, before endorsing the same, add the words "Received payment by transfer credit to..... ". Omission to do this facilitates fraudulent appropriation of money.

64-B. Cheques should be in the standard form and size namely 15 cms. × 7.5 cms. as per specimen given in Form 42-E. For convenience the crossing ‘A/c payee only-not negotiable’ is printed thereon. Where the crossing is not required or where cheques are preferable at a Treasury or Sub-Treasury for payment the portion of

the form relating to the crossing should be cancelled under the dated signature of the drawing officer.

65. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The disbursing officer will enter in his account the original cheque as cancelled, and may issue another :—

"Certified that cheque no..... dated ..... for Rs. .....reported by the disbursing officer to have been drawn by him on the Treasury in favour of.....has not been paid, and will not be paid if presented hereafter,."

TREASURY :

The Treasury Officer.

NOTES—(1) If the currency of a cheque expires on a Saturday, the Treasury Officer shall also verify the list of cheques paid for the subsequent working day of the Bank before the issue of non-payment certificate wherever necessary.

(2) Superscriptions such as ‘duplicate issued in liue of the lost one’, ‘fresh cheque issued in liue of the lost one’ etc., should not be written on the second cheque issued on the Bank or the Treasury in liue of a cheque reported to have been lost.

65-A. If a cheque is issued by a Government servant in payment of any sum due by Government and that cheque is honoured on presentation at the Bank or the Treasury, payment should be deemed to be made.

(a) if the cheque is handed over to the payee or his authorised messenger on the date it is so handed over,

or

(b) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.

The rule applies mutatis mutandis to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of paragraph 25.

NOTES—(1) The provisions of clause (b) above apply mutatis mutandis to payments made by the Government by Postal Money Order or by any other recognised mode of remitting money by post.

(2) Cheques marked as payable on or after a specified date should not be charged to the accounts until the date on which they become payable. All such cheques should bear the superscription "Payable on or after....." (specific date of payment to be indicated in the blank space). The superscription should invariably be affixed with a rubber stamp in bold letters just below the date of issue of the cheque. The contemplated due date of payment should preferably be written in red ink.

66. Treasury Rule 29 requires that when a Government servant who is authorized to draw or countersign cheques or bills payable at the Treasury or the Bank, makes over charge of his office to another, he shall send a specimen of the relieving Government servant's signature to the Treasury Officer or the Bank, as the case may be.

66-A The provisions of paragraphs 55, 57, 58, 59, 62, 64 and 65 apply to the cheques drawn on the Bank.

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SECTION VI—PERMANENT ADVANCES OR IMPREST ACCOUNT

67. Advances are granted to Government servants who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bills. They are subject to the following rules :

(1) All Administrative Departments of the Government and Heads of Department will be empowered to exercise full powers to decide, in consultation with their Internal Financial Advisers or Account Officer, wherever they are attached to them, all matters relating to the fixation of the amounts of permanent advances in respect of offices subordinate to them. While fixing the quantum of permanent advance, the sanctioning authority should take into account the following conditions :

(a) the sanctioning authority should bear in mind that the advance should not be larger than is absolutely necessary ;

(b)The advance should be based on the average monthly contingent expenditure under the head 'Office expenditure, of the office for the preceding twelve months;

in case of a new office the amount of advance should be fixed on conservative basis subject to review after six months;

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(C.S. No. 95 Dated, 1-2-90)

(c) normally, it should be assumed that the advances be recouped at least twice a month and so the amount sanctioned should not exceed half the amount of the average monthly contingent expenditure calculated as in (b) above ;

(d) copies of sanctions along with statement of expenditure for the preceding twelve months showing the amount of contingent bills cashed with classified details of items of expenditure should be furnished to the Accountant General.

(2) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgement from them in the same way as he himself furnishes acknowledgements to the authority which sanctioned the permanent advance and retaining them in his office.

(3) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges ; thus, if a class IV servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

NOTE—Advances on account of travelling allowance may, in emergency, be made to all Government servants out of the permanent advance, but such advances and their repayment need not appear in Government accounts. Travelling allowance bills may be made out for the full claims admissible as soon as the journeys are completed and any advances made out of the permanent advance may be recovered out of the amounts drawn from the treasury on such travelling allowance bills.

(4) In the case of transfer of charges and yearly on April 15, each officer holding a permanent advance must send an acknowledgement of the amount due from and accountable for by himself as on March 31st, preceding, to the authority which sanctioned the permanent advance, viz., the Administrative Department of the Government or the Head of the Department, as the case may be, and the said authority will maintain suitable record to watch receipt of such acknowledgements.

(5) The holder of a permanent advance or an imprest is responsible for the safe custody of the money placed in his hands and he must at all times be ready to produce the total amount of the money in vouchers or in cash.

SECTION VII– CASH-BOOK

68. (Deleted).

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SECTION VIII – SECURITY DEPOSITS

NOTE—All the rules under this Section have been framed under the Public Accountants Default Act, XII of 1850.

69. Cashiers, accountants, store-keepers and other subordinates, entrusted with the custody of cash, stores, or other valuables, shall be required to furnish security in all cases, except where exemption may be made under special or general orders of Government. Subject to the provisions of paragraph 70 infra the amount of security shall be regulated by the Heads of Departments according to the circumstances and local conditions in each case.

NOTES—(1) Special rules applicable to particular departments will be found in the departmental Manuals.

(2) Except in the case of Government Treasurers for whom separate forms are prescribed in the Revenue Manual, the security bond shall be executed either in form no. 2-A or Form no. 2-B. Form no. 2-A shall be used when security is given only in respect of a particular post to which an official is appointed and Form no. 2-B where the security is to hold good to whatever post of the official may be appointed from time to time, provided that he may be required to furnish additional security in case the post to which he is appointed requires a larger security than the one already furnished.

(3) Bonds executed by Government servants or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof are exempt from stamp duty [Article 57, exemption (e) of Schedule I of the Stamp Act II of 1899], and are not required to be registered, except in cases where landed property is hypothecated as security.

(4) Form no. 2-BB shall be used when landed property pledged as security by a Government servant under paragraph 71 Financial Handbook Volume V, Part I, is released after the officials concerned vacates the office. No stamp duty will be chargeable.

(5) No security deposit should be taken from the following Government servants :

(i) Librarians and other library staff;

(ii) Teachers in-charge of stocks relating to games, library, science material, etc., in Government educational institutions.

69-A. In all temporary arrangements security shall invariably be taken from the temporary incumbent, except from an official who has executed a bond in Form no. 2-B, prescribed by Note 2, under paragraph 69. Apprentices and outsiders shall in no case be appointed in temporary vacancies to posts which require the handling of cash, stores or valuable securities, unless they have furnished adequate security or have executed bonds in Form no. 2-H, which shall hold good whenever they officiate in vacancies of this nature.

69-B. The value and adequacy of a security shall be verified as soon as it is furnished. If the verification is likely to take some time, appointment may in urgent cases be made pending the verifications of the security provided that a personal bond in Form no. 2-C, with two reliable sureties is executed to the satisfaction of the appointing authority. When the original security has been finally verified the bond and sureties furnished under this paragraph shall be discharged.

70. The amount of security to be taken from a Government servant entrusted with cash or valuables shall be fixed at a sum equal to the maximum amount which he ordinarily has in his hands at and time. The head of the office should see that the amount of cash or valuables left in the hands of the Government servant never exceeds the amount of security taken from him.

NOTE—The above rules does not apply to stores in the charge of a Government servant. In the case of stores the security to be taken shall be a suitable percentage of the maximum value of stores determined by the head of the department according to the circumstances in each case.

71. The security of a Government servant shall ordinarily be deposited either in cash or landed property (excluding ancestral property of a joint Hindu family and such other property as is not liable to sale for the enforcement of a bond) or interest-bearing securities, viz. Government promissory notes, post office savings bank pass-books or post office cash certificates or Defence Bonds or Defence Savings Certificates, or National Savings Certificates or Treasury Savings Deposit Certificates or National Plan Certificates or 12 year National Defence Certificates or 10 years Defence Deposit Certificates at their surrender value to be pledged in the same way as post office 5-year cash certificates *or 10 years social security certificates issued by the Indian Posts and Telegraph Department, to be pledged in accordance with the procedure laid down in rules governing these certificates* or

3¼ per cent Encumbered State Bonds or in fixed deposit receipts of the State Bank of India.

[Insertion vide C. S. no. 52 dated 15-05-1985]

(Vitta Lekha Amubhag -1 File no. 10-15(1)/84)

When security is deposited in cash the depositor should be advised to invest the money in one of the interest-bearing securities, preferably in the post office savings bank, when the amount does not exceed the maximum limit for a post office savings bank account. In investing cash deposits in Government securities and in accepting Government securities tendered as security, preference shall be given to a security that stands at or near par in the market and when two securities are in other respects equal the one nearer to par shall be selected. When security is furnished in Government promissory notes they shall be taken at their market and not at their face value, and should a particular security already deposited depreciate to any extent, a further sum shall be demanded to make up the original amount and the security bond should be revised if necessary.

NOTES—(1) In dealing with Government securities held by Government servants as security deposit, rules in Chapter VIII of the Government Securities Manual should be consulted.

(2) Although deposit receipts of banks other than the State Bank of India will not be accepted as security deposits the parties concerned may be permitted to make, either by a suitable deposit or a guarantee, arrangements with any bank which should deposit Government securities to cover the amount of security demanded with a margin of 5 percent below the market value.

(3) Fixed deposit receipts accepted as security shall be issued in the name of the Governor of the Uttar Pradesh.

In such cases a clause shall also be inserted in the depositor's security bond to the effect that Government shall hold the fixed deposit receipt at the depositor's risk and shall not be liable to the depositor in the event of loss of the security due to the failure of the bank or any other cause, and that if the security is lost, the loss should fall on the depositor, who shall furnish fresh security forthwith. In order to obviate the loss of interest to the depositor the authority accepting the security should call for the receipt annually and get it renewed.

(4) House property should not be accepted as security unless it is insured. The insurance policy should be assigned to the Governor in Form no. 2-1 and the Government servant concerned must undertake to keep the insurance policy in force so long as the necessity for the security remains. It should be ascertained at the time of annual verification of securities that the insurance policy has been kept

in force. In accepting a building as security, a margin of 20 per cent should be allowed for depreciation and fall in market value which should be ascertained at the time the house property is offered as security and every time at the occasion of the annual verification. The building must be free from all encumbrances, mortgages or flaws of title and a clear charge, free of any prior encumbrance, should be created in favour of Government.

71-A. Ordinarily, Government servants are required to furnish the whole of the security at once on appointment, but the head of the office may in his discretion permit the security to be furnished in instalments by monthly deductions at the rate of 10 per cent of the Government servant's pay. The deduction so made shall be credited to a security deposit account to be opened at the post office in his name and an account of the payments made in the security deposit shall be kept in Form no. 2-G. Until the full amount of the required security is thus made up, the Government servant shall comply with one of the following two options, namely—

(1) he shall bind himself personally and furnish two responsible sureties to the satisfaction of the appointing authority for the whole of the required amount of security, or

(2) he shall give a fidelity bond of an insurance company approved by the Government for the full amount of the required security guaranteeing Government against losses.

The sureties or the fidelity bond shall be discharged when the full amount of the security has thus been recovered or otherwise deposited in cash and a fresh security bond in the prescribed form has been executed.

NOTES—(1) Form no. 2-D (temporary security bond form) and Form no. 2-E (fidelity bond) by an insurance company shall invariably be used by heads of departments in the cases mentioned in the above rule.

(2) Officers accepting fidelity and surety bonds as security shall take care that they are kept alive and verified periodically.

(3)The General Insurance Corporation of India and its subsidiary companies have been approved for the issue of fidelity guarantee policies. Proposals for such insurance should be sent only to approved companies.

(C. S. No. 57..... dated 25-2-85)

[Finance (Acctts,) Sec.-1 File No. 15(3)/85]

71-B. A security register in Form no. 2-F shall be maintained containing full particulars as to the pecuniary responsibility of the Government servant and his sureties, and the nature and the value of the security offered.

71-C. The head of the office may, in his discretion, accept a fidelity bond in lieu of cash security in cases where the necessity for security is of a temporary nature, that is, where a member of the staff is appointed to a post for which security is needed and is not likely to hold the post indefinitely, e.g. a nazir in a district office, who may be promoted after a few years to some other post for which security is not needed. Cash security should, however, continue to be taken where the appointment requires permanent security.

NOTE—(1) Form no. 2-M should invariably be used in cases mentioned in the above rule.

(2) The General Insurance Corporation of India and its subsidiary companies have been approved for the issue of fidelity guarantee policies. Proposals for such insurance should be sent only to approved companies.

(C. S. No. 62 dated 31-7-86)

[Finance (Acctts.) Sec.-1 File No. 15 (3)/85]

72. The adequacy of all securities shall be examined every year between April 1 and June 30, by the head of the office, and a special report shall be submitted to the head of the department where it appears that the value of a security has from any cause impared and it has ceased to be adequate. A note of the result of this verification shall be made in the register of securities.

NOTE—The liability of an officer or of his surety in case either is a member of an undivided family is limited to the share to which he would be entitled on partition and attention must be directed to this point at the annual verification of securities (G.O. no. 726, Finance Department, dated March 19, 1912).

73. To provide against cases in which discovery may be made, after a Government servant has vacated his office or defalcations made prior to such vacation of office, the security deposited by him should be retained by Government for a period of six months, after he has vacated his office. But the security bonds of the Government servants concerned (except those of Government Treasurers of district Treasuries which should be retained for sixty years) should be retained for 10 years after the official concerned has vacated office.

Exception—In the Forest Department the security bond of a Forest subordinate should be returned to the depositor as soon as the security has been refunded to him.

NOTE—In the case of Government servants proceeding on leave preparatory to retirement the period of six months mentioned in the above rule will be reckoned from the date of commencement of such leave. If a Government servant holding a post in respect of which he has furnished security, officiates in some other post, the period of six months will be reckoned from the date on which he hands over charge of the former post.

SECTION XI—CLAIMS TO ARREARS OR INCREASES OF PAY OR ALLOWANCES

74. (a)-(I) No claims against Government other than those by one department against another or by the Government of India/other Administrations in·India/another State Government, not preferred within one year of their becoming due, can be paid without an authority from the Accountant General irrespective of whether they are payable in cash or by book adjustment i.e. even when the net claim is for nil amount.

Exception—This rule shall not apply to the following category of claims which may be paid without preaudit by the Accountant General:

(i) Claims on account of pensions, the payment of which is regulated by special rules;

(ii) Claims (including personal claims of Government servants) not exceeding Rs. 1,000 presented within three years of their becoming due;

(iii) Claims on account of pay and allowances of such non-gazetted Government servants whose names are not required to be shown in the pay bills in accordance with rules or orders of Government;

(iv) Claims on account of interest on Government Securities;

(v) Any other class of payments which are governed by special rules of orders of Government.

Explanation—(1) For the purpose of this rule the date on which the claim is presented at the Treasury or any other office of disbursement should be considered to be the date on which it is preferred.

Explanation—(2) The dates on which the various claims become due for payment are explained below :—

(i) T. A. Claim—A claim for travelling allowance should be considered as falling due for payment on the date succeeding the date of completion of the journey in respect of which travelling allowance claim is made and not from the date of counter-signature of the travelling allowance bill.

[But see also Explanation 2 (viii) below]

(ii) Transfer T. A. Claims—The claims in respect of transfer travelling allowance where the officer and/or his family undertakes journey on different dates, should be considred as falling due for payment on the date succeeding the date of completion of each individual journey. Similarly, the travelling allowance claims in respect of the transportation of personal effects should be considered as falling due on the date succeeding the date on which the personal effects are actually delivered to him.

(iii) Increment—The period of one year should be counted from the date on which the increment falls due for payment in the case of an ordinary increment and not with reference to the date on which the increment certificate is signed by the competent authority. Where an increment is withheld the period of one year should be counted from the date on which the increment falls due after taking into account the period for which it is withheld. In a case in which increment next above the efficiency bar is to be allowed or in which a premature increment is to be granted, the claim for increment is to be supported by the sanction of the competent authority and the time-limit should be reckoned from the date of sanction of the increment or the date of accrual of the increment whichever is later.

(iv) Grant-in-aid—Claims on account of grant-in-aid and scholarships become due as soon as they are sanctioned, subject to the fulfilment of other conditions or periodicity, if any, attached thereto. The time-limit for purposes of preaudit is to be reckoned from the date of their becoming so due.

(v) House allowance—A claim for house allowance may be considered to have fallen due for payment on the first day of the month following the month to which the house allowance relates.

(vi) Claims arising on re-instatement—The due date of claims of officials who are suspended and then reinstated will be taken the date of order of the reinstating authority.

(vii) Leave salary—The period of one year for the arrears of claims of leave salary should be reckoned from the date of sanction to leave or the first of the following month to which the leavesalary claim relates, whichever is later.

(viii) Claims arising due to retrospective orders—In the case of sanction accorded with retrospective effect the charge does not become due before it is sanctioned.

The time-limit specified in this rule should be reckoned from the date of sanction and not from the date on the sanction takes effect.

(ix) Non-periodical contingent expenditure—A claim for non-periodical contingent expenditure be considered as becoming due for payment for the purposes of this para as soon as the supply or service for which the payment is made is completed or rendered. Where, however, the expenditure requires the sanction of a superior authority the charge becomes due only on the date such sanction in accorded. Therefore, in such cases the limit of one year should be recokned from the date of the sanction and not from when the supply or service was rendered.

(x) In a case of claim presented by the Director of State Lottery, Uttar Pradesh for payment of prize money to prize winners of State Lotteries the date of sanction by the Director for payment of such prize money shall be deemed to be the date on which the claim becomes due for payment.

(Correction Slip No. 2, dated March 28, 1980)

[Vitta (Lekha) Anubhag-1, File No. 3/1 (6) 65]

74. (a)-(2) Claims of Government against Railways for overcharges and claims of Railways against Government departments for undercharges will be recognised and admitted if the claims are preferred within six months :

(a) In the case of cash payments—from the date of payment.

(b) In the case of warrants or credit notes—from the date of presentation of bill by the Railway administration.

Explanation—The terms ‘overcharges’ and ‘undercharges’ used above mean overcharges and undercharges of railway freight and fares only. They refer to shortages and excesses in the items included in a bill which has already been rendered. The omission of an item in a bill is not an ‘undercharge’ nor is the erroneous inclusion of an item as ‘overcharge.’

74. (a)-(3) All arrear claims arising out of single event or order should be treated as one and included in a separate bill, and no arrear claims arising out of other events should be included in it.

74. (a)-(4) The following instructions should be carefully observed with regard to the treatment of time-barred claims against the Government other than those for pay, allowances or increments :

(i) A claim against the Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time barred item is to be paid without sanction of Government in the

Administrative Department. The onus is upon the claiming authority to establish a claim to special treatment for a time-barred item and it is the duty of the authority against whom such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered.

(ii) It is the duty of the executive authority in the first instance to consider the question of time-bar before submitting a claim to the Accountant General for sanction under this paragraph, and audit will refuse payment of all claims found to be time-barred until sanction of Government in the administrative department has been obtained.

74. (b)-(1) Claims of Government servants, whether gazetted or non-gazetted to arrears of pay and allowances, or to increments which have been allowed to remain in abeyance for a period exceeding one year, but not exceeding three years, other than those referred to in Exception (ii) below paragraph 74 (a) (i), may be sent to the Accountant General for pre-audit by the head of office without any higher sanction for investigation of the claim.

74. (b)-(2) The head of office may sanction investigation of such claims of non-gazetted Government servants which do not exceed Rs. 1,000 and have remained in abeyance for a period exceeding three years but not exceeding six years.

74. (b)-(3) In all other cases claims of a Government servant on account of arrears of pay, allowances or increment over three years old will require sanction of the Head of the Department for its investigation by the Accountant General.

74. (b)-(4) Where the investigation of a claim is rendered impossible owing to the destruction of records in the Audit Office [vide Note 2 to sub-para (vi) below] the claim will not be admitted unless the Head of Department specifically authorizes the Accountant General to admit it. The Head of Department should see that on such arrear bills a certificate to the effect that the claim is genuine, in order, admissible and has not been paid before has been furnished by the head of office concerned.

74. (b)-(5) The claims mentioned below should not be entertained by the head of office/Head of Department :—

(a) Claims of Government servants for travelling allowance preferred by the claimants after one year of the date of their becoming due irrespective of the amount involved and the class of the employee.

NOTES—(1) The right of a Government servant to travelling allowance including daily allowance is forfeited or deemed to have been relinquished if the claim for it

is not preferred to the head of office or the controlling officer within one year from the date on which it becomes due.

(2) If the travelling allowance claim is not preferred by the administrative authority concerned for payment within one year from the date of its becoming due, it shall not be paid unless the reasons for delay are investigated in detail and a specific sanction issued by Finance Department. If the investigation shows that the claim could not be preferred in time due to administrative delay without adequate and cogent reasons, suitable action may be taken against the officer(s) concerned so that such delay do not recur in future.

(b) Personal claims of Government servants of amount not exceeding Rs. 50 each requiring sanction for investigation or admittance in accordance with the preceding sub-paragraph in cases in which the responsibility for the drawal of the amounts is of the Government servant himself, except such claims as effect pension.

(6) Authorities before issuing orders for investigation should bear in mind that the investigation of arreras often involves a large amount of labour in the Audit Office, out of all proportion to the amount or importance of the claims preferred. They, should, therefore, exercise their power with caution, rejecting petty claims unless they effect a man's pension.

NOTES—(1) Where Heads of Departments are themselves the claimants of arrears of their dues, a reference should be made to Government in the Administrative Department.

(2) Travelling allowance bills are retained in the Audit Office for three years, salary bills for six years and audit registers of establishment for eight years and of gazetted officers for twelve years.

(3) Delays in payments are opposed to all rules and budgetary principles and are highly inconvenient and objectionable, and when not satisfactorily explained will be brought to the notice of the Head of Department concerned by the Accountant General.

(4) When submitting supplementary bills for pre-audit the following particulars must be entered therein, in the absence of which the bills will not be pre-audited for payment :—

(i) The reasons why the amount claimed in the bill was not drawn before.

(ii) The source from which the amount is to be met should be correctly stated, such amounts cannot be met from "State savings" or "Budget grants."

(iii) Any other information which will facilitate audit and prevent unnecessary delay.

(5) Bills pre-audited and passed for payment by the Accountant General may be cashed at the treasury up to the limit of six months from the order of payment, a fresh order being required thereafter.

74. (c) No payments may be made on account of increase to pay until the additional expenditure thereby caused has been provided for in the budget estimates and duly sanctioned.

NOTE—Periodical increments of pay are provided for in the budget estimates and are not increase to pay within the meaning of this clause.

74. (d) The provisions of this paragraph shall apply mutatis mutandis to arrear claims preferred against Government by persons not in Government service.

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SECTION X—ISSUE OF DUPLICATES OR COPIES OF DOCUMEMTS

75. No Government servant may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the orginals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases in which, by existing rules duplicates are prepared and tendered with the originals. In the case of a bill or deposit repayment voucher passed for payment at a Treasury, but lost before encashment or payment, the Government servant who drew the original bill or voucher should ascertain from the Treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink (see also paragraph 425).

The non-payment certificate to be given by the Treasury shall be in the form given below :

"Certified that the bill dated.....for Rs. .....on account of ..... reported by the drawing and disbursing officer..... (here mention also the name/designation) to have been drawn by him on the Treasury, has not been paid, and will not be paid if presented hereafter.

Treasury:"

The .....

Treasury Officer."

NOTES—(1) The words "passed for payment at a Treasury" occur- ring in this paragraph include bills drawn and signed by a drawing officer but lost before or after presentation at the Treasury.

(2) Certificates issued under this paragraph to private individuals and local bodies, viz., District Boards and Municipal Boards etc., on the allegation that the originals have been lost will be chargeable with a fee of Re. 1. The fees realized should be credited to the head "065—Other Administrative Services—C—Other Services—(G)—Other receipts— Other Miscellaneous receipts.''

SECTION XI—RESPONSIBILITY FOR OVERCHARGES

76. (a) Under Treasury Rule 32(b), a Government servant supplied with funds for expenditure shall be responsible for such funds until an accounts of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

(b) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided by the Government.

77. (a) A drawer of pay abstracts or bills or pay, allowances or contingent expenses will be held responsible for any overcharge.

(b) The responsibility of counter-signing officers will be that which attaches to all controlling officers.

(c) The Treasury Officer who makes payment without preaudit will be responsible for checking any palpable errors, and (in the case of change of office or of a rate of pay or allowances of gazetted Government servants), for passing the new rate with reference to the orders directing the change. He is also required to examine the accuracy of the arithmetical computations in a bill including the calculation of pay or allowances drawn for a broken period.

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury

Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

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SECTION XII —CHECK OR CHARGES

78. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually however, issuing a warning slip to the Government servant concerned; and, if anything more is due (unless the amount be insignificant), informs the Government servant accordingly, leaving him to prefer the additional claim or not as he thinks proper. The extent to which charges should be audited is prescribed by the Comptroller and the Auditor General.

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SECTION XIII—AUDIT OBJECTIONS

79. Every Government servant, entrusted with the duty of making payments on behalf of Government, should attend promptly to all objections and orders communicated to him by the Accountant General, either direct, or through the Treasury Officer, by letters, audit memoranda, etc. and return the audit memoranda or reply to objections within a fortnight or send letters explaining the cause of delay.

NOTE—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

80. Under Treasury Rule 31 if a Treasury Officer receives intimation from the Accountant General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum, in such manner as the Accountant General may direct.

81. When the Accountant General disallows a payment as unauthorized, the Treasury Officer must not only recover the amounts disallowed without listening to any objection or protest, but also refuse to make further payments in future till the

Accountant General authorizes the payment to be resumed. That no warning slip has been received by the Government servant affected, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

NOTES—(1) If a Government servant, from whom a recovery is ordered has in the meantime been transferred to another district, the Treasury Officer should without delay pass on the order of recovery to the other Treasury.

(2) Representation and protests against retrenchments ordered by the Accountant General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved Government servant. An administrative authority competent to waive recovery may communicate any representation or protest so received to the Accountant General who may at his discretion postpone recovery pending a decision on the protest. This provision does not remove from the Treasury Officer the duty of enforcing immediately recovery of a retrenchment order under note (5) below.

(3) Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has (a) in receiving or drawing the excess, acted contrary to orders or without due justification or (b) taken an advance for a specific purpose, not utilised it for the purpose for which the advance was sanctioned within the prescribed period and failed to refund the outstanding amount within the stipulated date.

(4) All retrenchments ordered by the Accountant General should be noted in the register prescribed in paragraph 429 against the name of the officer concerned. The register contains columns specifying the nature and amount of over payment and the method by which the overpayment has been adjusted. The entries relating to retrenchments should be inspected by the Treasury Officer in the last week of the month to see that all recoveries are being made properly.

(5) A Treasury Officer must not when a retrenchment is ordered enter into any correspondence with either the Accountant General or the Government servant affected by the retrenchment ; it is his duty simply and promptly to carry out the orders he has received and to leave to the person aggrieved to refer the case to Government through the proper channel.

(6) If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill, and of a sum retrenched from a travelling allowance bill from the next payment of travelling allowances, but retrenchments of travelling allowances must be recovered in cash or from pay bills when the Government servant concerned does not within a month present a travelling allowance claim from which they can be recovered.

(7) (a) In order to avoid unnecessary expenditure of time and labour on cases of a simple and unimportant character, the Government have authorised the Accountant General and certain other officers of his office to forego recovery of petty items of expenditure held under objection.

(b) Subject to the prescribed limits and conditions, recovery of overpayments discovered during local audits and of Government dues in cases where it is the duty of the Audit to watch recovery, may also be waived by Audit Officers authorised for the purpose.

81-A. Recoveries of overpayments made to a Government servant who has proceeded on leave out of India are, as a rule, not enforced until he returns to duty in India. If in any case however it is considered necessary to ask the High Commissioner for India to make such recoveries the Accountant General should forward the necessary documents in duplicate to the Government for orders.

81-B. Ordinarily all personal claims are audited finally by the Accountant General within one year from the date of payment. In cases, however, where payments on account of personal claims are placed under objection more than a year after the date on which they are disbursed, the Accountant General is required to obtain the orders of the Government before demanding recovery of the amount under objection. But if the amount involved does not exceed the prescribed limits and if the Audit Officer authorised for the purpose is satisfied that it was drawn by the Government servant under reasonable belief that he was entitled to it he may waive the recovery of the amount.

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SECTION XIV—DEFALCATIONS AND LOSSES

82. (1) With the exception noted below any defalcation or loss of Government money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General and to the Government through the Head of the Department or the Commissioner of the division, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of

effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

(i) Exception—Petty cases, that is, cases involving losses not exceeding Rs. 1,000 each need not be reported to the Accountant General unless there are in any case, important features which merit detailed investigation and consideration.

(ii) Exception— Petty cases of accidental loss involving sums of Rs. 1,000 or below, which do not disclose a defect of system the amendment of which requires the orders of Government or serious negligence on the part of some officer or officers which might call for disciplinary action requiring the orders of Government need not be reported to Government. For purposes of administrative control the Heads of Departments should, however, submit to the administrative department concerned an annual statement showing the particulars of the items of such losses which have not been reported individually to Government.

(iii) Responsibility for losses—Every Officer shall realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

(C. S. No. 89 Date 6-4-1989)

[Vitta (Lekha) Anubhag-1 File no. 15(2)-84]

Note—The enforcement of the responsibility for the losses sustained by the Government through fraud or negligence of individuals shall be regulated by the general principles laid down in Appendix XIX-B of this volume and instructions issued by the State Government in this regard from time to time.

(C. S. No. 89 Date 6-4-1989)

[Vitta (Lekha) Anubhag-1 File no. 15(2)-84]

(2) General instructions regarding the entrusting to officials the duty of looking after Government property at the time of opening and closing of offices are given in Appendix XIX-C.

(2) Any serious loss of immovable property such as buildings, communications or other works caused by fire, flood, cyclone, earthquake or any other natural cause occurring in a Treasury or other office or department shall be reported at once by the subordinate authority concerned to Government through the Head of the Department or the Commissioner of the Division.

NOTES (1)—(a) All losses of immovable property such as buildings etc. caused by fire, flood or any other natural cause exceeding Rs. 5,000 in value should be treated as serious.

(b) While losses not exceeding Rs. 5,000 in value should be reported to the Head of the Department or Commissioner (and to Police etc. where necessary), they need not be reported to Government or the Accountant General whether the cost of restroration is chargeable to maintenance estimates or some other heads of account.

(c) The term 'value' for this purpose should be interpreted as meaning the Book Value;

(2) After full enquiry as to the cause and the extent of the loss has been made, the detailed report should be sent by the subordinate authority concerned to Government through the Head of the Department or the Commissioner of the Division. A copy of the report on an abstract thereof should simultaneously be forwarded to the Accountant General.

(3) Losses or deficiencies concerning buildings (lands) stores and equipment should be written off any value or commercial account that may be maintained.

(3)"An Amount lost through misappropriation, defalcation, embezzlement etc. may be redrawn if required for disbursement of claims against Government, pending further action regarding investigation etc., and recovery, if any, of the loss, with the approval of authority (Administrative Department of Government, Head of Department and others who are delegated Powers to write off losses) competent to write off the loss in question in terms of the Provisions of financial Powers contained in the Financial Hand Book, Volume I or Government orders on the subject Approval of Finance Department will be necessary in cases not covered by the delegated financial powers referred to above. Redrawal should be made on simple receipt containing the following information".

(Correction Slip No. 45, dated 3-3-1984)

[Vitta (Lekha) Anubhag-1, File no. 3/1/(3)-66]

No.....

Head of Account—K—Deposits and Advances—850— Civil Advances—Other Advances—Advances for redrawal of the amounts lost through misappropriations, defalcations, embezzlement and the like of salaries etc.

Received the sum of Rs. ..... (Rupees..... only) being the amount sanctioned for redrawal by..... vide letter no. ..... Dated.....

(Copy enclosed)

Place..... Signature.....

Date..... Designation.....

Stamp of Office.....

For use in Treasury

Pay Rupees.....

Examined.

Treasury Accountant. Treasury Officer.

For use in Accountant General's Office

Admitted Rs. .....

Objected to Rs. .....

Reason for objection.....

Auditor Superintendent. Gazetted Officer.

The drawal of the advance so sanctioned will not require any special authority from the Accountant General to the Treasury Officer. In the accounts the amount so redrawn will be classified under the head "K-Deposits and Advances 850-Civil Advances-Other Advances-Advances for redrawal of the amounts lost through misappropriations, defalcation, embezzlement and the like of salaries etc." The amount, if any, recovered subsequently shall be credited to the above head and the balance, if any under the head, if found irrecoverable, should be written off with the sanction of the competent authority and adjusted as loss under the head of account to which the expenditure of the Department concerned is ordinarily debitable.

Remissions of and abandonments of claims to revenue

82-A. Heads of Departments should submit annually to the Accountant General statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by the competent authorities in exercise of the discretionery powers vested in them otherwise than by law or rule

having the force of law. For inclusion in these statements remissions and abandonments should be classified broadly which reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

NOTES—(1) A list of remissions which should be reported to the Accountant General under this paragraph is given in Annexure A. The list is not exhaustive and further instances of remissions granted in exercise of discretionary powers may be added to the list from time to time on the advice of the Accountant General. No individual remission, however, which is below Rs. 200 need be reported to the Accountant General. The reports should reach the Accountant General not later than May 31 of each year.

(2) Where the administrative year does not coincide with the financial year, the figures of the former may, if this prove convenient to the departmental authorities, be reported to the Accountant General.

82-B. The rules contained in paragraphs 82 and 82-A are for the guidance of the executive officers. The following are the rules for the guidance of the accounting and audit officers.

Initial Accounts

I—Receipts—(a) If a claim be relinquished, it is not to be recorded on the expenditure side as a specific loss.

(b) If, however, money due to the Government has actually reached a Government servant and is then embezzled, stolen or lost, even though it may not have reached the Treasury and thus have passed into the public account it should be brought in to the public account as a receipt and then shown on the expenditure side by record under a separate head as loss.

NOTES—(1) Where losses of Government money are wholly or partially met by non-issue of pay or pension and the Audit Department authorised by applies the un-issued amount to meet the public claim, the resultant balance of the claim should alone be treated as a loss, the emoluments due being charged to pertinent head of account as if they had been drawn and used by the Government servant concerned in paying the public claim.

(2) The term "Government servant" used in this rule includes persons who, though not technically borne on a regular Government establishment are duly authorized to receive money on behalf of the Government.

II—Buildings, lands, stores and equipment—Losses or deficiencies need not be recorded under a separate head in the accounts, though they should be written off any value or commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government account losses or deficiencies relating thereto must be written off the suspense head also.

III—Cash in hand, whether in Treasuries or as imprest with Government servants—All losses or deficiencies should be recorded under separate heads in the accounts.

NOTES—(1) The acceptance of counterfeit coins or notes is regarded as a loss of cash.

(2) Any recovery made in the course of the year in which the losses are brought to account is to be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the year are closed shall be shown as an item of receipt.

IV—Irregular or unusual payments should be recorded in the account with general reference to the ordinary rules of classification according to the nature of expenditure, for example, an overpayment of pay will be debited to the head "Pay." Similarly an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

V—Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is recorded should contain separate descriptive heads under which such losses may be recorded.

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SECTION XV—ERASURES

83. Erasures and over writings in any account register, schedule, or cash-book are absolutely forbidden ; if any correction be necessary the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each.

83-A. A special care should be taken by the Treasury office as regard all vouchers and accounts showing signs of alteration, and if such documents be frequently

received from any office, the attention of the head of the office should be formally drawn to the irregularity [see paragraph 47 (d)].

SECTION XVI—ACCOUNTS WITH BANKS

84. (Deleted)

SECTION XVII—ADJUSTMENTS BETWEEN GOVERNMENT

85. For the definition of the term "Government" and the manner in which transactions between two Governments will be adjusted, see directions (2) given by the Comptroller and Auditor General under section 168 of the Act reproduced in Appendix IX (see also paragraph 85-A.)

85-A. The procedure to be followed in accounting for and adjusting against the balances of this Government for other Governments, the transactions on account of receipts tendered or payments made in the State on account of other Governments or within the jurisdiction of another Government on account of this Government, are laid down in Treasury Rules 33—36, Appendix II.

NOTE—Payments to private parties outside the State on account of supplies made or services rendered, should, as far as practicable, be made direct by the drawing officer by means of bank drafts.

85-AA. A period of three years has been accepted by the Central Government and the State Government for the re-audit of past transactions involving errors in classification.

This limit action should be regarded as a convention rather than a rigid accounting rule.

SECTION XVIII—RECEIPTS AND DISBURSEMENTS OF THE STATE IN THE UNITED KINGDOM

85-B. Under Treasury Rule 37, until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of

the State in that country may be withdrawn from the balances in the Government Account of the Central Government in accordance, with such procedure as may be prescribed by or under the authority of the President for the transactions of the Central Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Government Account of the State according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

85-BB. Expenditure in England generally consists of payments on account of —

(1) Leave salaries and deputation pay,

(2) Sterling and overseas pay,

(3) Stores for India, and,

(4) Other charges.

Provision for these charges is made in the grant of the department concerned in the State budget under the minor head "Charges in England" with sub-heads mentioned above. Departmental offices controlling the expenditure under the heads affected, should advise the High Commissioner of the amounts required to be paid with necessary details, and also intimate the details of appropriation in the departmental grant of the State budget. The transaction when it is complete will be transferred to India through remittance account for adjustment against the State balances by the Accountant General (see also rules contained in Appendix XVIII regarding payment for stores purchased in England).

NOTE—In the case of Public Works Department provision for purchase of stores in England is made under a separate ‘suspense head’ in accordance with the provisions of Appendix XIV of the Financial Handbook, Volume VI.

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SECTION XIX—DESTRUCTION OF ACCOUNT RECORDS

85-C. The rules regarding the destruction of accounts records appertaining to accounts audited by the Indian Audit Department are contained in Appendix XVI.

ANNEXURE A

(Referred to in Note (1) below paragraph 82-A)

List of remissions of revenue and abandonments of claims to revenue in respect of which reports should be sent by heads of departments to the Accountant General if the amount involved is not below Rs. 200.

In all Departments

1. Remission of rent of residential buildings, land and extra amenities.

2. Remissions of leave and pensionary contributions of Government servants transferred to foreign service.

3. Write-off of irrecoverable value of stores or public money, lost by fraud or otherwise.

In Irrigation Department

1. Remissions of canal miscellaneous revenue.

2. Remissions granted as a result of investigation into complaints lodged against Khasra measurements.

In Public Works Department

1. Remissions of sales of produce and arboriculture.

2. Remissions of ferry receipts.

3. Remissions of percentage recoveries on Non-Government works.

In Forest Department

1. Writing off of irrecoverable revenue.

2. Reduction of sale money.

3. Writing off of timber and other produce from stock register.

In Revenue Department

1. Remissions of irrecoverable rental balances of Government estates.

2. Remissions of irrecoverable advances made on account of rent-suits or costs adjudged in favour of Government in cases relating to Government estates.

3. Writing off demands of all kinds the recovery of which is barred by Limitation in Government estates or in estates under direct management.

4. Writing off of irrecoverable demands other than those on account of claims decreed and cost adjudged in the case of the following estates :

(a) Estates attached or held under any of the provisions of Act III of 1901.

(b) Estates held under section 21 (c) or 23 (i) of Act I of 1903.

(c) Estates managed by the Collector under section 7 Schedule III of the Code of Civil Procedure.

(d) Estates attached under section 88 of the Code of Criminal Procedure.

(e) Estates which are forfeited under section 62 of the Indian Penal Code.

5. Remissions of revenue in favour of persons for loyal services to Government.

6. Remissions of partition fees.

7. Remissions of revenue in respect of plots of land transferred in favour of District Board for construction of buildings for school or other public purposes.

8. Remissions of land revenue in respect of lands donated to Bhoodan Yagna Committee.

9. Remissions of land revenue in respect of land donated to Panchayat, etc. for public purposes.

10. Writing off of irrecoverable receipts under the Uttar Pradesh Agricultural Income Tax Act, 1948 and the Uttar Pradesh Large Land Holding Tax Act, 1957.

In Industries Department

Remissions of fees due from students of Government technical and industrial institutions.

In Home (Criminal) Department

Writing off of irrecoverable factory debts.

In Excise Department

1. Remissions of irrecoverable excise balances.

2. Remissions of arrears of excise process fees due from excise contractors.

3. Remissions of amounts other than irrecoverable balances.

In Agriculture Department

Abandonment of claims in respect of the cost of implements, seed and other produce of agriculture land issued to cultivators and interests thereon.

In Sales Tax Department

Remissions of a revenue on account of Sales Tax.

In Entertainment Tax Department

Remissions of revenue on account of entertainment tax.

ANNEXURE B

[See paragraph 32-(ii)]

The following exceptions have been made by Government under paragraph 32(ii)—

Exception—(1) Chalans may be accepted in triplicate in the undermentioned cases. One copy should be retained in the treasury and the remaining two should be returned to the depositor—

Payments on account of the sale proceeds of—

(i) saleable forms in the Registration Department, and

(ii) Government of India publication deposited by Assistant Superintendent Government Litho Press, Roorkee.

Exception—(2) Chalans relating to earnest money and security deposits remitted to the Treasury by Forest Officer will be prepared in triplicate in accordance with the instructions contained in paragraph 168 of volume VII of the Financial Handbook. One copy should be retained in the Treasury and the remaining two copies should be returned to the Forest Officer.

Exception—(3) Chalans should be accepted in triplicate for Jail receipts credited into the Treasury. One copy will be retained in the Treasury and the remaining two returned to the depositor.

Exception—(4) Chalans for deposits by the Roadways should be accepted in triplicate, one copy should be retained in the Treasury, another returned to the depositor and the third be sent by the Treasury Officer to the Regional Headquarters.

Exception—(5) Chalans for deposits of collection to Sadabrat fund in Garhwal Division should be accepted in triplicate, one copy should be retained in the Treasury, another returned to the depositor and the third be sent by the Treasury direct to the Secretary Badrinath Temple Committee.

General

86. It is the duty of the Revenue and the Administrative Departments to see that the dues of the Government are regularly paid into the treasury and are properly entered into the departmental accounts and also to see that the accounts of stores or stock of any office or department of the Government are properly maintained. Under the provisions of section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (See Appendix I-A), the Comptroller and Auditor General is required to audit all receipts which are payable into the Consolidated Fund of the State and to satisfy himself that the rules and procedure in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon. The administrative and revenue authorities should render such assistance and to produce such records as may be required by the audit staff, in this connection.

DEPARTMENTAL REVENUE

General

87. (a) In the case of departmental revenue other than public works and forest revenue (e.g., land revenue, excise, stamps, jail receipts, registration receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the Treasury and to whom the Accountant General sends, for comparison with these extracts from his accounts showing the amounts brought to credit in them.

(b) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make inquiries first of the departmental officer.

NOTE—It is essential that the departmental controlling officer's account should not be complied from returns prepared by the Treasury. But the Treasury Officer is in some cases required to verify returns for submission to department controlling officers.

88. The manner in which departmental controlling officers are to scrutinize the record and collection of the Government revenues is explained in the following sub-rules.

I—Receipts against regular fixed demands

Periodical returns of receipts are submitted to the head of the department concerned who will check them in the manner prescribed in paragraph 87.

II—Receipts against variable demands where the demand and the collection are not necessarily simultaneous

In these case (e.g. criminal fines) the demand is not always realized nor is the amount to be collected known till it is ordered. But the demand is recorded by a responsible Government servant and, if proper registers are kept up, there can be no difficulty in exercising the same scrutiny as is required in the case of fixed demands.

III—Receipts against variable demands where the demand and the collection are practically simultaneous

In the case of receipts from the sale of waste-paper, and the like the registered demand and the collections are practically one and the same, and the difficulty is to ensure that all amounts demandable and actually collected are entered in the registers.

In these cases the checks to be exercised are—

(1) vigilant inspection on the part of controlling officer;

(2) the use of printed counterfoil receipt books;

(3) periodical comparison between these books and registers.

89. The requirements stated in paragraph 88 should be given effect to by the adoption of the following procedure ;

(i) To ensure that all collections are being paid regularly into the Treasury or Sub-Treasury, the muharrir or other officer immediately responsible for the collections will keep the receipts (dakhilas or chalans) for amounts so paid in proper files. Inspecting officers will compare the entries in the counterfoils in the printed counterfoil receipt books with those in the register of collections, and with any original receipts they may be able to obtain from the persons to whom they were issued. They will check the totals in the register of collections, and will see that the amount shown as collected agrees with the total of the amounts paid into the Treasury as shown in the dakhilas and the cash in the hands of the muharrir or other Government servant.

(ii) The comparison by inspecting officers will be made from the time of the last inspection, and the accounts should be inspected on the spot at least once every year. The selection of inspecting officers, rests with heads of departments and district officers, as the case may be. Heads of departments and district officers when themselves inspecting accounts of departmental receipts may be unable to make the inspection herein prescribed in its entirety, but they should check the collections register in part by comparison with the counterfoil receipts and should see that the total of the register of receipts agrees with the total of the dakhilas and the balance in hand.

(iii) In many cases items for realization vary, especially when they are the subject of sale by auctions. The muharrir should therefore keep the orders sanctioning sale in a proper file and the inspecting officers should check the register with them to see that the proper amounts have been entered.

90. In view of the very considerable amount of labour involved in a complete reconciliation of figures of revenue furnished by the collecting officers with those booked in the Accountant General's Office, which is not commensurate with the results obtained, a difference in the total receipts under a minor or detailed head, as the case may be, between the departmental and the Accounts Office figures to the extent of 3 per cent of the departmental figures or Rs. 2,000 whichever is less, may be ignored.

BACK HOME

RECOVERIES OF RENTS ON BUILDINGS AND LANDS

91. The recovery of rents from Government servants occupying rentable buildings in charge of the Public Works Department is made by deduction from their pay bills through, the Treasury Officer or other disbursing officer concerned.

Heads of Offices will be responsible for the proper recovery of rent from non-gazetted government servants employed under them ; and in the case of both Gazetted and non-gazetted officers deductions on account of rent will be shown in the pay and establishment bills by the officers drawing the bills.

Government may, in special cases, exempt officers from this rule and authorize payment in cash on presentation of a bill. If an officer so authorized fails to make payment on presentation of a bill the Public Works Department will send him a reminder and, if he again fails to pay, will report the case to Government in the Administrative Department for suitable action. If the officer fails to adduce adequate reasons for the non-payment, Government will cancel the order exempting him from the general rule.

In cases where rent is payable for the actual period of occupation of buildings, the officers, if authorized to make payments on presentation of bills, shall be responsible for informming the executive engineer concerned of the dates of occupation.

For rules regarding the recovery of rents of buildings under the control of other departments, see Chapter XIII.

NOTES—(1) Amounts due on account of the hire of Government furniture or on account of the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him may also be recovered either in cash or by deduction from pay bills in accordance with this rule.

(2) The system of direct recovery in cash from employees of other division and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

91-A. The "overdue" charges for electric supply made to Government servants by the Public Works Department, may be recovered from them by deduction from their pay bills in accordance with the procedure laid down in paragraph 92.

92. When recoveries of rent or other charges are to be effected under paragraph 91 and 91-A through a Treasury Officer or other disbursing officer a demand in Form no. 3, statement of rents recoverable in cash or by deduction from pay bills, is sent by the divisional engineer in duplicate or triplicate, as the case may be, before the close of each month, to that officer who will make the necessary recoveries and return one copy of the statement duly completed. In the case of rents recoverable from Government servants whose pay is drawn by the heads of their offices on a consolidated bill cashed at a Treasury a demand in Form no. 3 should be sent to the drawing officer, who after making necessary deductions in the pay bills, will

forward the demand statements along with the pay bills to the Treasury or disbursing officer. The latter, who pays the bill, will complete the statements and return them to the divisional engineers concerned.

1. In cases of cash recovery from Government servants, the divisional engineer should obtain from the disbursing officers a certified statement in Form no. 3.

2. In Form 3 will also be included any amounts due on account of the hire of Government furniture, the value of articles of furniture and other Government property lost or damaged by a Government servant as well as any other dues for which a Government servant may be liable to Government in respect of the residence allotted to him, vide paragraph 91.

3. A separate Form 8 should be prepared in respect of each tenant who is a gazetted Government servant and who draws his pay direct from the Treasury. For other Government servants there should be a single consolidated form for each class of establishment whose pay is drawn in a separate bill. Particulars in regard to this should be obtained by the departmental officer from the drawing officer.

4. In the case of gazetted Government servants, Form no. 3 will be filled up from the information contained in the last statement of demands received from the Treasury Officer who is required to fill in columns (5) and (6) of the statement of demands (Form no. 3) and show the emoluments of the occupant corrected up-to-date. When, however, a new tenant goes into occupation of a residence the divisional engineer will intimate the fact to the Treasury Officer and ask for the details of his emoluments. In the case of non-gazetted servants Form no. 3 will be prepared on the basis of information to be obtained similarly from the drawing officers.

5. Treasury Officers and other disbursing officers have instructions to recover the amounts specified by the divisional engineer without prior reference to the tenants and to note in the statement of rents the particulars of emoluments and of changes therein in respect of Government servants whose rent is limited to a precentage of such emoluments. With a view to guard against the omission to recover the enhanced rent due to an increase in the emoluments of Government servants occupying Government residences, Treasury and disbursing officers should not forget to fill in columns (5) and (6) of the statement of demands (Form no. 3). In cases of a change in the rate of pay or drawal of arrears by gazetted servant, the Treasury Officer should give full details of the amount involved, and the dates from and to which the extra pay accrued. In the case of non-gazetted servants this duty devolves on the head of office. The certificate printed at the foot of the statement will invariably be signed by the Treasury Officer or the head of office, as the case may be.

6. If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments and such emoluments are changed retrospectively the rate at which rent is recovered should also be changed retrospectively.

7. If an officer responsible for the collection of rent becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the departmental officers at stations concerned to enable them to recover the arrears or rent where necessary.

93. If a Government servant vacates his quarters before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the broken period should be made at once, so that the amount due may be recovered before his departure. In cases where recovery cannot be effected a note should be made on the last pay certificate so that the amount may be recovered in the district to which the Government servant has been transferred. If, however, a Government servant leaving the station is paid up to the date of departure, recovery of rent must be effected from him before he leaves the station.

94. Pending orders on a representation against an assessment, the amount assessed must be paid by tenants on demand. Should the representation prove successful, the excess amount charged should be adjusted as soon as orders are issued, by a reduction in the assessment of a subsequent month, or if this is not practicable or convenient by an actual repayment.

NOTE—For rules regarding residences not under the control of the Public Works Department, see Chapter XIII.

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Miscellaneous demand

95. Miscellaneous demands of the Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Examples of these demands are contributions from municipalities, contractors, and others towards the cost of Government establishment, etc.

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Convict charges recoverable from other Governments

96. Other Governments are in some cases responsible for the cost of maintenance of convicts imprisoned in jails in the Uttar Pradesh for offences committed in this State or in other States. The jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

Due Date

97. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment on the next working day. But pay bills payable at district Treasuries, may be signed and presented for payment five working days before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month and Treasury Officers must make arrangements to ensure that as far as possible pay bills are paid on the first working day of the month to admit of pay being disbursed on the same day. In the following cases separate bills must be presented for pay or pension due for part of a month ; and these bills may be paid before the end of the month :

(a) When a Government servant proceeds out of India on deputation or on leave.

NOTE—If a Government servant wishes, under the provisions of Fundamental Rule 91, to draw his leave salary in India, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances, for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another audit circle, or within the same audit circle (i) from one department to another, or (ii) from one public works division to another or (iii) from a non-gazetted to a gazetted post.

(c) When a Government servant finally quits the service of the Government or is transferred to foreign service.

(d) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it.

(e) The monthly bills for pay and allowances of all non-gazetted employees and those gazetted employees whose pay and allowances are drawn on establishment bills, posted at localities remote from the station of the drawing and disbursing officers, to whom remittance of the monthly salary even by the quickest possible means cannot reach within a reasonable time, say, the first seven days of the next

month, and also such bills in respect of the aforesaid employees who are on tour and payment to whom has to be made at the station where they are on tour, may be presented at the Treasury not earlier than the 15th of the month to which the salary and allowances relate and also encashed before the end of the month (but not earlier than the last four working days) to enable the Drawing and Disbursing Officer to remit the amount by Bank Draft at par or by Money Order, as may be necessary, so as to reach the claimants within the first seven days of the next month. The charges involved in sending the Bank Draft by registered post or in remitting the dues by money order shall be charged to office contingencies. In the case of such Government servant who are due for retirement during the month their last payment of pay etc., should be made according to the procedure laid down in Note (2) below paragraph 97.

NOTES—(1)-(a) If the first day (including Sunday) of the following month is a public holiday on which funds for disbursement of pay and allowances cannot be drawn from the Treasury or the Bank, as the case may be, the pay and allowances shall be paid on the last working day of the month to which they relate except in the case of pay and allowances for the month of March which shall be paid on thc first working day of the succeeding month.

(b) If first to fourth or sixteenth to nineteenth of a month, as the case may be, are public holidays on which funds for disbursement of pensions cannot be drawn from the Treasury or the Bank payment of pension of pensioners drawing pensions upto Rs. 300 or less shall be made on the last working day before the holidays except in the case of pensions for the month of March which shall be paid on the first working day after the holidays.

(c) In the event of having adopted the cheque system, the Secretary, Legislative Assembly or an officer authorised by him to sign and issue cheques, may draw the amount in respect of the pay and allowances of such member who desire that their pay allowances, etc. be credited to their Bank Accounts opened at a branch of the bank located at a place other than at Lucknow, before the end of the month to which it relates but not earlier than 15th of the month and remit the amount by Bank Drafts, with a view to making the pay packet available to the members on the pay day itself. All such Bank Drafts and Cheques to be marked. "Not payable before first to the next month."

(Correction Slip no. 20 dated 18-5-1982)

[Vitta (Lekha) Anubhag-1 File no. 3 (3) 78]

(2) (Deleted)

Vitta (Lekha -1)Anubhag File no.15(12-95)

(Correction slip no. 6 dated 20-08-1980)

Last payment of pay and allowances

97-A. The last payment of pay should not be made to a Government servant whose pay is drawn on pay bill forms of gazetted government servants, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise or placed under suspension until the Treasury Officer or the IRLA Officer, as the case may be, has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the Head of the Office concerned.

Exception—The disbursement of pay and allowances in lieu of notice period under the provisions of rule 56 (d) of Financial Handbook, Volume II, Part II to IV, shall be governed by special instructions issued by the Government in this behalf.

Note 1—With a view to expenditing the disposal of pension cases, the last payment of pay and allowances may be made and the last pay certificate issued pending final assessment and realization of outstanding demands, provided that adequate security for meeting the likely demands is taken either in cash or surety bond from the Government servant concerned, or by withholding a part of the gratuity payable to him in accordance with the provisions of the Civil Service Regulations.

NOTE 2—The above provisions apply mutatis mutandis to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India, and (ii) non-officials including members of any Commission or Committee, whether statutory or not on their termination of service with the Commission, Committee, etc.

(Correction Slip no. 6, dated 20th August, 1980)

[Vitta (Lekha-1)Anubhag, File no. 15 (12)-195]

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Due Date

97. Pay bills may be signed at any time on the last working day of the month by the labour of which the pay is earned, and are due for payment on the next working day. But pay bills payable at district Treasuries, may be signed and presented for

payment five working days before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month and Treasury Officers must make arrangements to ensure that as far as possible pay bills are paid on the first working day of the month to admit of pay being disbursed on the same day. In the following cases separate bills must be presented for pay or pension due for part of a month ; and these bills may be paid before the end of the month :

(a) When a Government servant proceeds out of India on deputation or on leave.

NOTE—If a Government servant wishes, under the provisions of Fundamental Rule 91, to draw his leave salary in India, he will not be paid up to the date of relief, but will be allowed to draw his pay and allowances, for the broken period of the month at the commencement of the next month along with the leave salary for the rest of the month.

(b) When a Government servant is transferred to another audit circle, or within the same audit circle (i) from one department to another, or (ii) from one public works division to another or (iii) from a non-gazetted to a gazetted post.

(c) When a Government servant finally quits the service of the Government or is transferred to foreign service.

(d) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it.

(e) The monthly bills for pay and allowances of all non-gazetted employees and those gazetted employees whose pay and allowances are drawn on establishment bills, posted at localities remote from the station of the drawing and disbursing officers, to whom remittance of the monthly salary even by the quickest possible means cannot reach within a reasonable time, say, the first seven days of the next month, and also such bills in respect of the aforesaid employees who are on tour and payment to whom has to be made at the station where they are on tour, may be presented at the Treasury not earlier than the 15th of the month to which the salary and allowances relate and also encashed before the end of the month (but not earlier than the last four working days) to enable the Drawing and Disbursing Officer to remit the amount by Bank Draft at par or by Money Order, as may be necessary, so as to reach the claimants within the first seven days of the next month. The charges involved in sending the Bank Draft by registered post or in remitting the dues by money order shall be charged to office contingencies. In the case of such Government servant who are due for retirement during the month their last payment of pay etc., should be made according to the procedure laid down in Note (2) below paragraph 97.

NOTES—(1)-(a) If the first day (including Sunday) of the following month is a public holiday on which funds for disbursement of pay and allowances cannot be drawn from the Treasury or the Bank, as the case may be, the pay and allowances shall be paid on the last working day of the month to which they relate except in the case of pay and allowances for the month of March which shall be paid on thc first working day of the succeeding month.

(b) If first to fourth or sixteenth to nineteenth of a month, as the case may be, are public holidays on which funds for disbursement of pensions cannot be drawn from the Treasury or the Bank payment of pension of pensioners drawing pensions upto Rs. 300 or less shall be made on the last working day before the holidays except in the case of pensions for the month of March which shall be paid on the first working day after the holidays.

(c) In the event of having adopted the cheque system, the Secretary, Legislative Assembly or an officer authorised by him to sign and issue cheques, may draw the amount in respect of the pay and allowances of such member who desire that their pay allowances, etc. be credited to their Bank Accounts opened at a branch of the bank located at a place other than at Lucknow, before the end of the month to which it relates but not earlier than 15th of the month and remit the amount by Bank Drafts, with a view to making the pay packet available to the members on the pay day itself. All such Bank Drafts and Cheques to be marked. "Not payable before first to the next month."

(Correction Slip no. 20 dated 18-5-1982)

[Vitta (Lekha) Anubhag-1 File no. 3 (3) 78]

(2) (Deleted)

Vitta (Lekha -1)Anubhag File no.15(12-95)

(Correction slip no. 6 dated 20-08-1980)

Last payment of pay and allowances

97-A. The last payment of pay should not be made to a Government servant whose pay is drawn on pay bill forms of gazetted government servants, finally quitting the service of the Government by retirement, resignation, dismissal, death or otherwise or placed under suspension until the Treasury Officer or the IRLA Officer, as the case may be, has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the Head of the Office concerned.

Exception—The disbursement of pay and allowances in lieu of notice period under the provisions of rule 56 (d) of Financial Handbook, Volume II, Part II to IV, shall be governed by special instructions issued by the Government in this behalf.

Note 1—With a view to expenditing the disposal of pension cases, the last payment of pay and allowances may be made and the last pay certificate issued pending final assessment and realization of outstanding demands, provided that adequate security for meeting the likely demands is taken either in cash or surety bond from the Government servant concerned, or by withholding a part of the gratuity payable to him in accordance with the provisions of the Civil Service Regulations.

NOTE 2—The above provisions apply mutatis mutandis to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India, and (ii) non-officials including members of any Commission or Committee, whether statutory or not on their termination of service with the Commission, Committee, etc.

(Correction Slip no. 6, dated 20th August, 1980)

[Vitta (Lekha-1)Anubhag, File no. 15 (12)-195]

Place of Payment

98. Under rules 19 to 21 of the Treasury Rules, the leave salary of a gazetted Government servant who draws his leave salary in India may be paid in any district of the State. The leave salary of a non-gazetted Government servant may be paid in that district only in which his pay could be drawn if he were on duty. Pensions payable in India may be paid in any district of the State except as provided above a payment shall, unless the Government by general or special order otherwise direct, be made in the district in which the claim arises [vide paragraph 42-F].

NOTE— Claims on account of pay and allowances of non-gazetted Government servants should be deemed to arise at the station where the drawing and disbursing officer, who draws the claims is stationed. In the case of transfers the procedure laid down in paragraph 141 (2) should be followed for drawing the arrear claims.

98-A. If a gazetted Government servant, or a pensioner, wishes to draw his leave salary/pension, at a Treasury outside the Sate the payment may be authorized by

the Accountant General in consultation with the Audit Officer of the State concerned, under Treasury Rule 33(3).

Death of payee

99. (a) Pay or allowances can be drawn for the day of a person's death ; the hour at which death takes place has not effect on the claim.

(b) Subject to the provisions of *paragraph 97-A* pay and allowances of all kinds including honoraria, fee, remuneration etc. claimed on behalf of a deceased Government servant may be paid without production of the usual legal authority :—

[Change incorporated vide correction slip no. 36 dated 06-10-1983.]

[Vitta Lekha Anubhag-1 File no.15(12)-57]

(i) if the gross amount of the claim does not exceed Rs. 5,000, under orders of the Head of the Office, in which the Government servant was employed at the time of his death, provided that the Head of the Office is otherwise satisfied about the right and title of the claimant ; and

(ii) if the gross amount of the claim exceeds Rs. 5,000, under orders of the Head of the Department concerned on execution of an indemnity bond in Form no. 3-A duly stamped for the gross amount due for payment, with such sureties as may be deemed necessary :

Provided that the authority mentioned in clause (i) above may, subject to the condition prescribed in that sub-clause, make anticipatory payment of an amount not exceeding Rs. 5,000.

NOTES—(1) Normally there should be two sureties both of known financial stability, unless the gross amount of the claim is less than Rs. 7,500 in which case the authority accepting the indemnity bond in Form no. 3-A for and on behalf of the Governor should decide on the merits of each case whether to accept only one surety instead of two.

(2) The obliger as well as the sureties executing the indemnity bond should have attained majority so that the bond may have legal effect or force. The bond is also required to be accepted on behalf of the Governor by an officer duly authorised under Article 299(1) of the Constitution.

(iii) In case of any doubt, payment shall be made only to the person(s) producing the legal authority.

(c) The procedure to be followed in regard to the preferment, withdrawal and disbursement of claims of deceased Government servants to their claimants will be as under :—

On receipt of the claim for payment of arrears of pay and allowances on behalf of a deceased Government servant from his heir/heirs, the head of the office in which the Government servant was last employed should draw the amount in the appropriate bill form from the treasury. The claims should be supported by all the relevant certificates which the head of the office is required to furnish in the normal circumstances. However, in respect of the certificate which solely depend on the personal knowledge of the Government servant, and which obviously cannot be furnished by the head of the office, the head of office should record, if he is satisfied about the correctness of the claim, and furnish a certificate to the effect that 'the claim is not susceptible of verification but is considered reasonable'. In the case of gazetted officers, the head of the office has to satisfy himself by reference to the Accountant General, the departmental authorities concerned, if any, and his own records that there are no demands outstanding against the deceased Government servant. In the case of other Government servants payments may be made without reference to the Accountant General on the responsibility of the head of office concerned. The amount should be disbursed to the claimant/claimants by the head of the office on his own where the gross amount of the claim does not exceed Rs. 5,000 in terms of sub-para (b) (i) above and under orders of higher authorities if the gross amount of the claim exceeds Rs. 5,000 as mentioned in sub-para (b) (ii) above. A formal receipt, stamped where necessary, should be obtained from the claimant(s).

NOTES—(1) In cases where a Government servant, under orders of transfer, makes over charge of his post but dies before taking over charge of his new post, the arrear claims of the deceased Government servant will be drawn and disbursed by head of the office in which he was last employed.

(2) The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-official including deceased non-official members of any Commission/Committee, whether statutory or not as it applies to the claim for payment of pay and allowances of a deceased Government servant.

100. Treasury Officers will furnish to the Accountant General annually on December 1, a list of all retired officers of gazetted rank, drawing pension from the Treasury whose deaths within the preceding twelve months have come to their notice. The list should give the following information :

(1) Name ;

(2) Service or appointment ;

(3) Date of death.

N.B.—Any honours and distinctions including the Kaisar-i-Hind Medal which have been awarded to the deceased officer should be specified in the list.

Last Pay Certificate

101. Under Treasury Rule 23, no withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to Government servants other that a person newly appointed to the service of the Government unless the claim is supported by a last-pay certificate in such form as may be prescribed by the Comptroller and Auditor General of India. A Treasury Officer may not permit any withdrawal in respect of pay or allowances of a Government servant to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

102. (1) Form of last-pay certificates to be granted in certain circumstances by the Treasury Officer are set forth in Appendix V. The form of last-pay certificate prescribed provides for details of the fund deductions although the Government servant preparing the bills is responsible for their correctness. The Treasury Officer is responsible not only for entering in the certificate all demands against the departing Government servant including any demand made under an order of attachment of his pay by a court of law, or which he may have received notice before granting the certificate, but also for passing on any of which he may afterwards receive notice, to the Treasury from which the Government servant will in future draw his pay.

(2) In all cases of transfer from one district to another within Uttar Pradesh, the last-pay certificate should specify the last regular or monthly payment ; and the entire pay and allowances for the month in which transfer has been made should be paid in the new district except as provided in paragraph 97(b).

(3) In the case of the pay bill of a Government servant of whatever rank required to accompany the Governor to summer headquarters at Nainl Tal, the signature or counter signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of Treasury Rule 23 (paragraph 101), (See also Appendix V).

(4) The last-pay certificate should be stamped with the seal of the Treasury and attested by a gazetted officer of the collectorate.

Bond of indemnity for drawing leave salaries, etc.

103. (a) Government servants or pensioners often make arrangements with their agents to draw their leave salaries or vacation pay, pensions, etc. either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn executing a bond of indemnity in favour of the Government as security against any loss in case of over-payment.

NOTE—A register of power-of-attorney will be kept by the Treasury Officer in the form prescribed in paragraph 50 of the Government Securities Manual.

(b) The bond of indemnity, which must be stamped may be of the following form in the case of a firm/bank :

In consideration of our/their being permitted to draw the pay/leave salary/pension of..... during his absence from the Uttar Pradesh we/the (here insert the name of the bank) do hereby engage to refund to the Government on demand any over-payment that may be made to us/them as his agents/agent.

(c) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be executed in the case of each individual servant by Banks, which are included in the Second Schedule to the Reserve Bank of India Act. They may enter into a general agreement with the Government in the form given in Appendix VI. This agreement is to be executed only in respect of officers/pensioners of the State Government. For officers/pensioners of the Central Government a separate indemnity bond should be executed in accordance with the Rules of the Central Government on the subject.

NOTES—(1) A list of agents who have executed general bonds of indemnity before April 1, 1937, is given in Annexure "A" to this chapter. Part I of Annexure "A" constitutes the list of agents who inter alia have secured the title to draw, on behalf of their constituents, pensions payable in this State on behalf of other Government as well, while Part II mentions those who are not so entitled.

(2) A list of agents who have executed general bonds of indemnity after April 1, 1937 is given in Annexure "B" to this chapter.

103-A. Banks applying for recognition by Government for purposes of paragraph 103 and 320, should submit their applications to Government.

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Deductions from pay

General

103-B. If any claim against a Government servant is unsettled or under correspondence, recoveries on account of it from the pay of the Government servant concerned should be made on a provisional basis with a stipulation that necessary adjustment will be made subsequently on final settlement.

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Fund deductions

104. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a fund examiner to make any particular deduction.

104-A. The Treasury Officer must, however, check the deductions in the case of the Indian Civil Service Family Pension Regulations and the Superior Services (India) Family Pension Fund Rules.

NOTE—See also paragraph 385 regarding the attaching of a schedule to each bill in which a fund deduction is included.

105. (Deleted).

106. (Deleted).

106-A. (Deleted).

107. (Deleted).

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Rent deductions

107-A. Demands for rents of buildings of the Public Works Department recoverable from Government servants are prepared in Form no. 3 (statement of rents recoverable from pay bills) and are received from divisional engineer in duplicate towards the end of each month. The amount specified by the divisional engineer should be recovered without prior reference to the Government servants concerned from the next bills in which their pay is drawn. Thereafter one copy of his demand should be returned to the divisional engineer after noting the amounts recovered, and the other copy should be attached to the bill from which the recoveries are made. In noting the deductions in the bills the name of the Public Works division, the major head of account to be credited and the name of the canal, etc. as given in the divisional engineer's demand should be shown.

If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, the particulars of such emoluments should be noted in the statement of rents before its return in the column for remarks. Where after the return of the statement of rents the emoluments of a Government servant are changed retrospectively, such changes should either be shown in the next statement or intimated to the divisional engineer by a special latter.

Attachment of Pay and Allowances for Debt

107-B. When the pay of a Government servant is attached by any order of a Court of Law, it is the duty of the officer receiving the attachment order to see that the proper deduction is made in satisfaction of such order from the pay of the Government servant concerned, and he shall keep a record of such deductions in Form no. 9.

When a Government servant is adjudged insolvent, the attachable portion of his salary vests in the Court that passed the order of insolvency or the Receiver appointed by the Court. The amounts which have been under attachment in execution of the decree against the insolvent shall also, after the order of insolvency vest in the Court that passed the order or the Receiver, as the case may be. The attached amounts instead of being sent to the various Courts which issued the orders of attachment should be sent to the Insolvency Court or the Receiver, as the case may be, for pro rata distribution among all the creditors of the insolvent Government servant.

NOTE—(1) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section ? of section 60 of the

Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the said sub-section as amended by the Code of Civil Procedure (Amendment) Act, 1976 brought into force from February 1, 1977:

"60. (1) The following property is liable to attachment .....in execution of a decree :

* * *

Provided that the following particulars shall not be liable to such attachment namely :—

(i) Salary to the extent of the first four hundred rupees and two-thirds of the remainder in execution of any decree other than a decree for maintenance :

Provided that where any part of such portion of the salary as is liable to attachment has been under attachment, whether continuously or intermittently, for a total period of twenty-four months, such portion shall be exempt from attachment until the expiry of a further period of twelve months, and where such attachment has been made in execution of one and the same decree, shall after the attachment has continued for a total period of twenty-four months, be finally exempt from attachment in execution of that decree ;

(i-a) one-third of the salary in execution of any decree for maintenance ;

* * *

(1) any allowance forming part of the emoluments of any servant of the Government.....which the appropriate Government may, by notification in the official Gazette, declare to be exempt from attachment, and any subsistence grant or allowance made to any such servant.....while under suspension ;

* * *

Explanation 2—In clause (i) and (i-a) ‘salary’ means the total monthly emoluments, excluding any allowance declared exempt from attachement under the provisions of clause (l) derived by a person from his employment whether on duty or on leave.

Explanation 3—In clause (1) ‘appropriate Government’ means :—

"(i) as respects any person in the service of the Central Government....., the Central Government;

(ii) as respects any other servant of the Government, or a servant of any other local authority, the State Government."

* * *

Explanation 4—For the purposes of this proviso ‘wages’ includes bonus and ‘labourer’ includes a skilled, unskilled or semi-skilled labourer.

NOTE—(2) The following allowances payable to any servant in the service of the State Government have been declared to be exempt from attachment by order of a Court, namely :

(1) All kinds of travelling allowances;

(2) All kinds of conveyance allowances ;

(3) All allowances granted for meeting the cost of :—

(a) uniforms, and

(b) rations.

(4) All allowances granted as compensation for higher cost of living in localities considered by Government to be expensive localities, including hill stations ;

(5) All house rent allowances ;

(6) Dearness allowance or any other allowances granted to provide relief against the increased cost of living.

(7) A foreign allowance of frais de representation, in the case of Diplomatic Missions, assigned to Officers serving in posts abroad.

(8) Children’s Education Allowance (whether described as such or as children educational assistance or any other manner).

(9) All amounts paid by way of reimbursement of medical expenses.

(10) Amounts granted as Interim Relief on the basis of Interim Report of the Pay Commission.

NOTE—(3) Dearness pay, which is really a part of the dearness allowance and is treated as pay for certain specific purposes only is also exempt from attachment by order of a Court.

107-B. (I) In accordance with the above provision, the maximum amount attachable by a Civil Court, for decrees other than decrees for maintenance, is to be calculated thus :

If the total gross emoluments earned by the Government servant are represented by 'X', and the allowances declared to be exempt from attachment (vide note 2 to paragraph 107-B) and the subsistence grant or allowance to such Government servant if he is under suspension, are

represented by 'Y', the amount attachable, if any, is $400 \frac{X—Y—}{3}$

NOTE—The decrees awarded by Courts prior to February 1,1977 would have been based upon the limit of first two hundred rupees and one half of the remainder in force from September 4, 1963, or the limit of the first one hundred rupees and one-half of the remainder, in force prior to that date. Such decrees would continue to be valid until revised by the Courts.

107-B. (II) (1) If an order of attachment against a Government servant is received before a previous order of attachment against the same Government servant has been fully complied with, the recoveries shall be made by the disbursing officer so long as the total amount recoverable with reference to the attachment orders is within the maximum limits prescribed in paragraph 107-B (I).

(2) If a new attachment order has the result of the total attachable amount exceeding the maximum limit prescribed, the disbursing officer shall return the new attachment order to the Court concerned with a Statement showing :—

(i) particulars of the existing attachment(s) ;

(ii) particulars of the amount(s) withheld and paid up-to-date into the Court(s) concerned ;

(iii) the amount(s) remaining to be recovered.

107-B. (III) Any deduction which may have to be made on account of subscriptions to provident funds recognised by Government, instalments in repayment of advances from the General Provident Fund, taxes on income payable by the Government servant and dues of Co-operative Societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

107-B. (IV) Without prejudice to the appropriate provisions of the Code of Civil Procedure, as amended from the time to time, the procedure to be followed by the drawing and disbursing officers in making recoveries from pay of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.

(2) In the case of an attachment order issued by a Court in India against a Government servant on leave out of India, whose leave salary is disbursed in the United Kingdom the appropriate authority in India namely, the Accountant General in the case of gazetted Government servants, and the departmental drawing officer acting as or on behalf of the Accountant General in the case of others, will be responsible for drawing the amounts recoverable monthly in compliance with the attachment order and remitting them to the Court concerned, unless timely intimation is received by him of the death of the Government servant or of any other event necessitating the discontinuance of such payments. The transactions will not, however, be carried through before the 10th of the month following that to which the portion of the leave salary for the time being withheld relates. The recovery of Income-tax (and super-tax) will be made wholly from the portion of the leave salary disbursed in the United Kingdom.

The Comptroller and Auditor General will issue such instructions as may be necessary in order to ensure that the amounts that will have to be deducted in compliance with the attachment order are specified in the original or amended English Leave Salary Certificate of the Government servant concerned with necessary directions to the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to it for payment.

NOTE—The provisions of this sub-rule apply mutatis mutandis to other cases in which the salary or allowances of a Government servant subject to an attachment order issued by a Court in India are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 for the time being extends.

(3) In cases in which judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment-debtor being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or in the case of gazetted Government Servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment-debetor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipts for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

107-B. (V) The cost, if any, of the remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.

Procedure for issue of pay, etc., to Members of the Auxiliary Force Units on calling out or embodiment

107-C. (1) The issue of pay, etc., of civilian Government servants who are members of the Auxiliary Force (India) Units, when called out or embodied under section 18 of the Auxiliary Force Act is regulated by the instructions laid down in paragraph 255 of the Regulations for the Auxiliary Force, India, 1933.

Procedure for the recovery of the amount of pay or leave-salary attached by a court in India, from a Government servant on leave in the United Kingdom.

(2) The attachment order should not be forwarded to the High Commissioner for India, but as soon as it is received steps should be taken to specify in the original or amended English leave-salary certificate the amount that will have to be deducted from the leave-salary in compliance with the attachment order. This will enable the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to him for payment. The authorities in India (the Accounts Officers in the case of gazetted servants) and the departmental drawing officer (in the case of others) will be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting it to the court concerned ; this transaction should not, however, be carried through before the 10th of the month following that to which the portion of leave-salary relates, and the allocation should of course, follow that the leave-salary as indicated in the leave-salary certificate. Recovery of Indian income-tax and super-tax will continue to be made wholly from the portion of leave-salary paid in the United Kingdom.

In order to ensure that the portion of leave-salary required in India for compliance with an attachment order under the procedure indicated above is not paid for any period beyond which it is not due, owing to the death or any other cause, the Chief Accounting Officer to the High Commission for India shall intimate any such event immediately to the officer issuing the leave-salary certificate. In the case of death he will include in the cable reporting death a request to discontinue payment in respect of the attachment order. In other cases he will send such an intimation by cable if an intimation sent in any other way is not likely to reach its destination before the 10th of the succeeding month.

Any information in regard to the discontinuance of payment in England when received from the High Commissioner for India should be communicated immediately to the Accountant General, Uttar Pradesh, in the case of all gazetted and non-gazetted Government servants from whose emoluments payments in respect of attachment orders are made by his office.

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Recovery of Co-operative societies dues

107-CC. Recoveries from the pay of Government servant on account of dues of co-operative societies, registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to make such deductions, shall be made in accordance with the procedure indicated below :

(a) Non gazetted Government servants—On receipt of the requisition, in writing, from the society it shall be the duty of the Drawing and Disbursing Officer of the Government servant concerned to make the recoveries in satisfaction of the requisition. The Drawing and Disbursing Officer should draw the gross amount of the pay and allowance of the Government servant concerned, in the usual manner, but should disburse only the net amount, after making the recoveries. The amount thus recovered should be paid to the co-operative society concerned, without undue delay, after deducting the remittance charges, if any.

(b) Gazetted Government servants and others who draw their own bills—It shall be the duty of the head of the office receiving the requisition from the co-operative society to send the necessary intimation to the Accountant General or the officer under whose authority the employee draws his pay. On receipt of such intimation the Accountant General or the officer shall arrange to make the recoveries by issuing, if necessary, suitable instructions to the Treasury Officer concerned. The amount thus recovered should be paid to the co-operative society, without undue delay, after deducting the remittance charges, if any.

(c) Where the Government servant intentionally allows his pay to remain undrawn—In cases where the Government servant concerned intentionally allows his pay to remain undisbursed or undrawn, with a view to evading payment on account of the dues of co-operative societies, the Drawing and Disbursing Officer, in the case of non-gazetted servants who are not allowed to draw their own bills, or the administrative head of the department concerned, in other cases, should draw such amount out of the pay of the debtor-employee under intimation to him as may be stated in the requisition received from the co-operative society taking necessary precautions to avoid drawal of that part of pay again, and remit the amount to the society; without undue delay, after deducting the remittance charges, if any.

(d) Treatment in the accounts—The amount recovered in accordance with clauses (a), (b) or (c) above shall be treated in the accounts in the same way as salary paid to the Government servant concerned, the particulars of the requisition received from the co-operative society being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the receipt of the co-operative society for the amount remitted to it shall be filed with the relevant records.

(e) Receipt—Receipts to the individuals concerned for the amounts recovered from them will be issued by the co-operative society concerned.

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Payment of pay and allowances due in respect of a Government servant certified to be a lunatic

107-CCC. (i) On receipt of information that a Government servant, has been certified to be a lunatic, the head of the office in which the Government servant before his being certified to be a lunatic was last employed, should, on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of section 95(1) of the the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate bill form, gazetted or non-gazetted as the case may be, from the Treasury of other office of disbursement. The claim should be supported by all the relevant certificates which the head of the office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the head of the office should record, if he is satisfied about the reasonableness of the claim a certificate to the effect that the claim is not susceptible of verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and in

that case the precautions prescribed in note (2) below paragraph 97 should be observed.

(ii) The amount withdrawn in the manner stated above, may be paid to the person(s) mentioned in sub-para (i) above in the proportion determined by the appointing authority and receipt obtained, stamped where necessary. [See note (5) below paragraph 110].

(iii) Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claims for pay and allowances, the same may be adjusted against the amount of his death-cum-retirement gratuity if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

ANNEXURE A

Part I

1. The State Bank of India.

2. The Allahabad Bank Ltd.

3. Messrs Lloyds Bank Ltd.

4. The Mercantile Bank of India Ltd., Delhi.

5. The Bank of Bihar Ltd.

6. The Punjab Co-operative Bank Ltd.

Part II

1. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agent.

2. The Bank of India Limited.

*3. Messrs Binny and Company Limited, Bankers and Army Agents.

*4. Messrs Parry and Company.

*5. Messrs Cowasjee, Dinshaw and Brothers.

6. The Central Bank of India Limited.

7. The Mercantile Bank of India Limited, Madras.

8. The Punjab National Bank Limited.

9. The American Express Company Incorporated, Bombay.

*10. The Naini Tal Bank Limited, Naini Tal.

NOTE—The Non-scheduled Banks are shown with an asterisk.

ANNEXURE B

1. The New Bank of India Limited, New Delhi.

2. The Bareilly Corporation (Bank) Limited, Bareilly.

3. The Banaras State Bank Limited, Varanasi.

4. The Punjab and Sind Bank Limited, Dehra Dun.

5. The United Bank of India Limited.

6. The Bank of Baroda Limited.

7. The U. P. Co-operative Bank Limited, Lucknow.

8. The Canara Bank.

9. The Indian Overseas Bank.

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CHAPTER V-A

(See also Appendix VII-C Volume III of this Handbook)

Pay bills of the members of the Legislature :

Presentation and payment of the pay bills

107-D. The bills in respect of the members of the Legislative Assembly shall be prepared in the office of the Legislative Assembly and those in respect of the members of the Council in the office of the Legislative Council, in Form no. 4-A. Each such bill shall be submitted to the Secretary, Legislative Assembly or to the Secretary, Legislative Council, as the case may be, for counter-signature. Before counter signature, it will be the duty of the secretaries concerned to check the

deductions, if any, as required by rule 14 of the Uttar Pradesh Legislative Chambers (Members' Emoluments) Rules, as to the amounts not due to a members for absence. After countersignature, the bills shall be sent to the members for signature and presentation at their respective Treasuries.

NOTE (1)—The Secretary, Legislative Assembly, or Legislative Council may authorise any officer not below the rank of Under Secretary, serving under him, to countersign the bills, communicating the name and the specimen signature of the officer to the Treasury Officer. This will not, however, relieve the Secretary, Legislative Assembly, or Legislative Council, in any way, of his overall responsibility for the accuracy of the bill.

NOTE (2)—The Secretary, Legislative Assembly, or Legislative Council, may with the prior approval of the State Government, adopt cheque System for payment of all claims arising under the relevant rules.

Note (3)—See note 1 (c) below paragraph 97 (e) regarding the drawal of money before the end of the month.

Correction Slip no. 21, dated 18-5-1982

[Vitt (Lekha) Anubhag-1 File no. 3(3) 78]

107-E. Each member shall select a Treasury, which may be convenient to him, for the encashment of his pay bill. A list showing the names of members, the particular Treasury at which payment is desired and the date from which each member is entitled to draw his salary shall be prepared by the Secretary concerned and furnished to the Accountant General to enable him to issue pay slips in the usual form to the Treasury Officer concerned.

107-F. Changes due to resignation, death, etc., and the election of new members shall be communicated by the Secretary concerned to the Accountant General as soon as such event occurs.

107-G. If a member wishes to change the Treasury of a payments, he will intimate the fact to the Accountant General and the Secretary concerned and obtain a last-pay certificate from the old Treasury. The last-pay certificate will be attached to the pay bill and presented at the new Treasury to enable it to make payments of the dues.

107-H. Members will be de facto drawing officers of their pay bills although such bills will be, prepared in the office of and countersigned by the Secretary of the Assembly or the council, or by the officer authorised by him for the purpose under note below paragraph 107-D. Each member shall send a copy of his specimen signature to the Treasury Officer of the district at which the bill is required to be

paid. The Secretary concerned shall also as controlling officer, send a copy of his specimen signature to all the Treasury Officers in the Uttar Pradesh so that the signatures of both the members and the controlling officers may be verified before the payments is made.

General

108. For the pay and fixed allowances of a gazetted Government servant, bills in form no. 5 should be used in which the whole of the pay and fixed allowances except sterling overseas pay claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional pay or allowance for a separate office need not present a separate bill for it unless it is chargeable to a local fund or to sources other than revenues of the State.

NOTE—A gazetted Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not expected to return to duty, should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not re-employed under Government, Local Fund or a private employer.

109. (a) The pay and fixed allowances of the following classes of Government servants who are not ranked as gazetted Government servants but whose pay varies according to their position in their cadre or service should be drawn separately, in the form similar to that provided for gazetted servants, instead of being included in the pay bill or other office establishment :

(i) Inspectors of Police.

(ii) Head Sssistants and Sarishtadars of Commissioners' offices.

(iii) Sub-assistant Surgeons.

(b) Such bills must also be signed by the authority who signs the establishment bills of the establishment to which they belong.

(c) Copies of all orders of appointments, promotion, transfer or leave of the above classes of Government servants sould be sent to the Accountant General.

110. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or

order of the Government servant a pay bill may be made payable to some well-known banker or agent.

NOTES—(1) Under this rule the receipt of the banker or agent cannot be accepted as a final acquittance unless the bill itself is endorsed in favour of his banker or agent by means of a distinct pay order which need not be stamped.

(2) A Government servant or any other single person cannot be constituted an "agent" for the purposes of the above rule. But in the case of overseas pay drawn in sterling the word "agent" should be interpreted in its general and not in its restricted sense as given in this note. In other words a Government servant may nominate as his agent under this note not only a banker but any individual to receive sterling overseas pay on his behalf, except when he holds a legally valid power-of-attorney to act for the Government servant concerned.

(3) This ruling applies to all payments in India whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. Though sterling overseas pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High Commissioner for India to receipt of the banker or agent nominated by the Government servant to receive payment on his behalf. Payment of sterling overseas pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

(4) When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with memorandum explaining why payment is refused. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

(5) In the case of a person who is certified by a magistrate to be a lunatic, pay and allowances should be paid in accordance with the detailed procedure given in paragraph 107-CCC under the provisions of section 95(1) Indian Lunacy Act, 1912.

111. Government accepts no responsibility for any loss or-misappropriation arising through a Government servant entrusting his bills or cheques to a messenger for encashment.

112. Under Treasury Rule 22, no withdrawal shall be permitted in order to meet the pay, leave-salary, or allowances of a gazetted Government servant or any pension, until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made ; provided that the Government may, for

special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

NOTE (1)—In the case of honorarium payable to gazetted Government servants, no authority from the Accountant General is necessary in cases where (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

NOTE (2)—No authority from the Accountant General is necessary in the case of pay and allowances, etc. of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 1,200 per month drawn on the establishment bill forms by heads of offices.

113. A gazetted Government servant who is newly appointed to a permanent post the maximum of whose pay scale exceeds Rs. 1,200 should attach to his first pay bill a payment authority issued by the Accountant General and a certificate by the authority to whom the health certificate, required under Fundamental Rule 10, has been submitted, to the effect that required health certificate has been obtained.

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Alterations of Pay

114. No Government servant may draw an increased or a changed rate of pay or allowance unless the bill on which he draws it is either pre-audited by the Accountant General or is accompanied by a letter of the Accountant General, authorizing the amount to be drawn. These letters will be issued by the Accountant General as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants should either draw their bills for no more than old rates, or send their bill for pre-audit to the Accountant General, if they do not first receive his letter of authority.

NOTE—In the case of time-scales of pay with efficiency bars at certain stages, the Accountant General will not authorize a Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that he has satisfied himself that the Government servant in question is fit to pass the efficiency bar.

In order to prevent the passing of an efficiency bar becoming a more matter of form it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office

115. Every transfer of charge of a gazetted Government servant should be reported by post on the same day to the Accountant General, and the Treasury Officer concerned.

115-A. (1) In all cases where custody of cash is involved the cash books or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving Government servants showing the cash and imprest balances and the number of unused cheques, if any, made over and received in transfer by them respectively.

(2) In reporting that the transfer has been completed the relieving Government servant should bring to notice anything irregular or objectionable in the conduct of Government business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

(3) In the case of any sudden casually occurring or any emergent necessity arising for a Government servant to quit his charge, the next senior Government servant of the department present will take charge. When the person who takes charge is not a gazetted Government servant, he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

116. Under rule (4) of Treasury Rule 4, when a new Collector is appointed to a district he shall at once report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Department may after consulation with the Accountant General prescribe. (See also paragraph 403).

116-A. The certificate referred to in paragraph 116 will be prepared in Form no. 5-B.

116-B. The rule in paragraph 116 above does not apply to transfer of executive charge of Treasury between Treasury Officers. In the latter case, the fact of transfer

should simply be advised to the Accountant General. Treasury Officers should, however, observe the rules laid down in paragraph 406 of Part II of this volume.

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Pay to Government Servants in England

117. If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive it in India.

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Travelling Allowance Bill

118. The form of bill for travelling allowance of a gazetted Government servant depends upon the rule under which it is due. For kilometreage, halting or daily allowance, Form no. 6 should be used as setting forth in a convenient form the necessary details. When a circuitious route is taken, the reason for travelling along that route should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to contrary, be set forth in detail.

Gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as in Form no. 12-D.

119. To guard against cases of double payment of travelling allowance, every authority who is authorized to countersign travelling allowance bills of Government servants should maintain a register in the subjoined form. Travelling allowance bills should be entered therein and when a new bill is received the entries in the register should be scrutinized to see that a claim for the same journey has not previously been preferred. (See also rule 88 of Volume III of the Handbook). A list of officers authorized to countersign travelling allowance bills, will be found in Appendix IX, Volume III of the Handbook.

District, department or office

Government servant on whose behalf the bills is drawn	Date of journey for which travelling allowance is charged	Amount of bill	Date on which the bills is passed by the countersigning officer

Name	Rank	From—	To—			
				Rs.	P.	

NOTES—(1) The district police officers are exempted from maintaining the register prescribed above. They should instead keep a bill book as required by paragraph 207(7) of the Police Office Manual.

(2) The countersigning officer should check and initial each entry in this register at the same time as he countersigns the bills. He can, however, authorize a responsible official subordinate to him to check and initial the entries in the register on his behalf before submitting the bills for his signatures provided that he continues to be responsible for the correct and up to date maintenance of the register.

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Rewards for Proficiency in Oriental Languages

120. (a) Bills for rewards under rules of the civil departments to Government servants serving in the civil departments including chaplains, Government servants of the Defence Department serving in the civil departments and Government servants of the Public Works Department should be preaudited by the Accountant General, see paragraph 42.

(b) Bills for rewards under the rules of the Defence Department to Government servants of the Defence Department serving in the civil departments should also be forwarded to the Accountant General who will pass them for payment after having them pre-audited by the Defence Department. The amounts of these bills will be debited to the Defence Department through the exchange accounts.

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Place of Payment

121. Under paragraph 42-F pay bills are ordinarily payable only at the Treasury of district in which the claim arises.

Exception—(1) The members of the Board of Revenue may draw their pay and allowances from the Lucknow Treasury instead of their headquarters Treasury at Allahabad.

The Sub-Divisional Officer, 1st Sub-Division of the Narora Division, Irrigation Department, draws his own pay and travelling allowance bills As well as those of his sub-division from the Aligarh Treasury instead of his headquarters Treasury at Bulandshahr.

Exception—(2) An officer deputed by this Government to attend the session of the Parliament may, at his option, draw his pay for complete months and also for a broken period of a month when admissible, e.g. when he proceeds on leave out of India without returning to his permanent headquarters, either from the Treasury at the station where the session is held or from his permanent headquarters Treasury.

Exception—(3) Forest officers may cash cheques on account of their pay at any Treasury within their jurisdiction provided that the pay for the same month is not drawn in more than two parts at different Treasuries and that one part is always drawn at the headquarters Treasury. They will, however, draw only one pay bill in a month but may draw two cheques thereon.

NOTES—(1) "When a Gazetted Government servant, whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour, he shall send his bill to the Treasury Officer at his headquarters duly receipted and stamped, and endorsed as ‘pay by Bank draft encashable at _______, to be sent by registered post.’ He shall also make an application to the Treasury Officer, alongwith the bill, inter alia specifying therein the address to which the Bank draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank draft by registered post, the expenses incurred on postage (including registered charges) being treated as normal expenditure on correspondence of the Treasury."

(2) A register shall be maintained in each Treasury for recording the particulars of Bank Drafts sent to officers according to the said rule in the form given below :

Serial number	Name and designation of the officer	Date of application	Number of the Officer’s pay	Number of the Bank draft and	Signature of the Treasury Officer	Date of despatch	Signature of the Treasury Officer

			register (give page number also)	date of its receipt and other particulars			
1	2	3	4	5	6	7	8

121-A. Gazetted Government servants, allowed to recess in the hills during the hot weather, or required to accompany the headquarters of Government to a hill station, should ordinarily draw their pay and allowances from the Treasury at the hill station, during the period of recess or the stay of Government in the hills. Any such Government servants who wish to continue to draw their bills from the Treasury at their permanent headquarters in the plains may, however, do so, provided they inform the Accountant General and the Treasury Officer concerned accordingly before the first bill is presented. An option thus once exercised cannot be changed in the middle of the recess period in any year. A fresh intimation should be sent to the Accountant General and the Treasury Officer concerned every year.

122. (Deleted).

123. (Deleted).

124. (Deleted).

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Sections of Establishment

125. For the purposes of this chapter, parts of an establishment under the same authority, which are charged under different major heads, are to be regarded as

distinct establishment—e.g., a District Officer's excise establishment is to be treated as distinct and separate from his land revenue establishment.

126. (a) In the pay bills presented at the Treasury, the establishments should be distributed into sections. A list showing the arrangement of sections of the different offices will be found in Appendix A of the Treasury Manual.

NOTE—In preparing, absentee statements, proposition statements and other documents, the same arrangement of sections should be followed.

(b) No new sections should be opened nor any change in the existing arrangement of sections be made without the consent of the Accountant General which should be obtained through the head of the department.

Annual Returns

127. An annual statement showing the numerical strength of each office as in Annexure "A" to this chapter shall be prepared by the Head of Department and sent to Government in the administrative department, which will pass on the same to the Finance Department so as to reach them by September 15 at the latest.

127-A. In the case of a person who first entered military employ and was subsequently employed in a civil department, his date of birth for the purpose of his civil employment should be the date stated by him at the time of attestation. In such cases, however, where the documents referring to the previous military service do not give the exact date of birth but only the age stated at the time of attestation, the government servant concerned should be assumed to have completed the stated age on the date of attestation. For instance, if an ex-soldier was enrolled on January 1, 1940, and if on that date his age was stated to be 18, his date of birth should be taken as January, 1 1922. This method of determining the date of birth should also be followed in cases where a person enters civil employ without having rendered any military service and is unable to give his date of birth but gives only his age. Cases, however, in which the date of birth has already been determined by a different method are not to be re-opened and should not be treated in the above manner.

NOTE—The date of birth once determined may not be altered, except in the case of a clerical error, without the orders of the Government. Heads of Departments, Secretaries to Government and District and Sessions Judges are authorized to direct the alteration in the date of birth of non-gazetted Government servants provided that the correct date is clearly proved in every case. They should,

however, not exercise this power in the case of non-gazetted Government servants who have at any time officiated as Gazetted Officers.

Revision of Establishment

128. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaning the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out—

(i) the present cost either of the section or sections affected, or of the total establishment as the circumstance of the case may indicate to be necessary ;

(ii) the cost after revision ; and

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

Explanation—(a) When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it would be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example—(1) It is proposed to establish a first grade College, and the sanction of higher, authority is required only because it is desired to create posts in the State Educational Service for the principal and three professors. Full details of the teaching staff should be given, because without these details the necessity for the posts in the State Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example—(2) It is proposed to establish a Government high school and the sanction of higher authority is required only because it is proposed to create a post in the State Educational Service for the headmaster. No details are required of the staff proposed for the school except the headmaster, because a knowledge of these details is not necessary in order to determine whether a post in the State Educational Service is required.

Explanation—(b) When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction, full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out—

(i) The present cost of all establishments concerned.

(ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(iii) In respect of each separate rate of increase proposed, as set out in (ii)—

(a) A list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation.

(b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE—In determining the extra cost allowances, whether fixed of variable should be included. The estimate of the extra cost due to variable allowances such as those granted under house allowance schemes, cannot be exact, but it should be as accurate as possible. The Government in the Finance Department may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

129. (a) In the following cases a proposition statement in duplicate in Form no. 7 should also be submitted :

(i) cases of general revision of establishment ;

(ii) proposals which cannot be set out clearly without it.

NOTE—A simpler form no. 8 may be used when the full details of Form no. 7 are not necessary.

(b) The details to be shown in proposition statements will be determined by the following rules :

(i) The proposition statement, where this is necessary should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consist of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) The rules, as to detail set out in paragraph 128.

NOTES—(1) Where the rate of any post, existing or proposed, is on time scale, the average monthly cost, and not the actual or the commencing cost, must be given. This average cost varies under different circumstances, but generally depends to a great extent on the period of rise. The average cost should ordinarily be worked out in accordance with the formulae reproduced in Appendix VIII. Other instructions on the subject will be found in the manuals of the Accountant General or will be issued by him from time to time. In cases not covered by those instructions or in which the calculation of average cost is found to be difficult, a reference should be made to the Accountant General.

(2) The formulae referred to in note (1) are not applicable to posts on rates of pay which were known as "progressive" under the rules in force prior to the introduction of the Fundamental Rules and which have not subsequently been declared by Government to be on a time-scale basis. If such posts rise by five equal increments from a minimum to a maximum the average monthly cost should be taken at the minimum plus two-third or if the post is ministerial, at the minimum plus three-fourths of the difference between the minimum and the maximum. In other cases an intelligent estimate should be made and all doubtful cases should be referred to the Accountant General.

(c) The proposition statement or the proposal for revision need not be sent through the Accountant General but the Government or other subordinate sanctioning authority will forward it to the Accountant General, who will verify the present scale or state the present cost, as the case may be, according to his audit register. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in paragraph 127.

130. If the proposals for revision of an establishment involve re-appropriation of funds, as application for re-appropriation should also be submitted in accordance with the rules contained in Chapter XIII of the Budget Manual.

Monthly Bill

131 (1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary shall be prepared in Form 11.

(2) Separate pay bills should be prepared in the following cases :—

(i) Pay of establishments, whose charges are debitable to different heads of account.

(ii) Pay of gazetted officers the maximum of whose pay scale does not exceed Rs. 1,720 drawn by heads of offices.

(iii) Pay of gazetted officers the maximum of whose pay scale exceeds Rs. 1,720 drawn by heads of offices.

(iv) Establishment for whom no establishment returns are submitted and no service books are maintained.

(3) Each of the bills may be prepared by including both permanent and temporary establishments and divided into separate sections comprising the establishment, and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for permanent posts, the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanctioning letter(s) shall also be indicated. In cases sanction(s) for continuance of posts has been applied for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned for the month of March, April and May (Payable in June) at earlier rates. After the month of May, Pay and allowances should not be drawn without obtaining the sanction(s) for continuance of posts and the number and date of the sanctioning order should clearly be noted on the bill and a copy thereof should be attached to the bill. Except as provided in sub-paragraph (6) of this Paragraph, the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which the payments are claimed shall be mentioned against the concerned government servant(s) in the body of the bill the other instructions printed on the form of the bill should also be carefully followed.*

(4) The entries in all the money columns of the bill shall be totaled separately under each section/part and the totals written in red ink. The totals must be checked by the Drawing Officer himself or by some responsible person other that the person preparing the bill.

[Correction Slip No. 41, dated January 14, 1984]

[Vitta (Lekha-1) Anubhag, File No. 15(5)/77.]

(5) The pay of establishments mentioned in exceptions to paragraph 154, which is treated as a contingent charge, should not be included in pay bills.

(6) The names of all persons in inferior service of all Lekhpals and of all head constables and constables, if a certificate in the following form is endorsed on the bills :

Certified that all persons whose names are omitted from but whose pay has been drawn, in this bill have actually been employed during the month.

The Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of those establishment is not essential for audit purposes.

(7) The claims of Government servants whose names are omitted from the bills under rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

(8) The power to draw pay bills of establishments under their own signature has been delegated to the following officers in respect of the establishments shown against them :

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	In respect of their garden establishments.
Superintendent, Reformatory School, Chunar.	In respect of pay and allowance bills of the school.
Head Masters of Government schools.	In respect of his own pay bills establishment.
Supervisor of Agricultural, Vernacular and Anglo-Vernacular Schools, Uttar Pradesh Bulandshahr.	In respect of his own pay bills.
Headmistresses of Government	In respect of their own pay bills

Hindustani and Anglo-Hindustani Schools for Girls.	and the pay bills of their schools establishments. The bills shall, however, be countersigned by the circle Inspectress.
Sub-divisional Officers of the Irrigation Department in the Tarai and Bhabar Government Estates division.	In respect of the pay and travelling allowance bills of their establishment.
Sub-divisional Officer, Mussoorie, district Dehra Dun.	In respect of the pay bills of the sub-divisional establishment.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	In respect of pay and travelling allowance bills of the establishment of Tarai and Bhabar Cattle Farms. The bills shall, however, be countersigned by the Deputy Director of Agriculture incharge of Cattle-breeding Operations.
Sub-divisional Officer, Mirzapur Canals Sub-division.	In respect of the pay and travelling allowance bills of the non-gazetted establishment of his sub-division.
Sub-divisional Officer Sohwal Sub-division and Resident Engineer, Sohwal Power Station, Uttar Pradesh, Irrigation Department.	In respect of the pay and travelling allowance bills of the non-gazetted establish-of his sub-division.
Asstt. Registrars of the Co-operative Department.	In respect of the pay of the clerks and peons under them.
Inspectors of the Co-operative Department.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Asstt. Registrars concerned.

Auditors of the Co-operative Audit Organization.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Regional Audit Officers concerned.
Asstt. Inspectresses of Girls' School.	In respect of their own pay, travelling allowance and conveyance allowance bills. The bills shall, however, be countersigned by the District Inspector of Schools.

NOTES—(1) If for any reason, the leave salary claimed by a Government servant on leave is not known (as for example when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

(2) A certificate to the effect that the Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not excepted to return to duty, was not employed under Government, Local Fund or a private employer during the period of such leave, should be recorded by the drawing officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding non-employment.

132. The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions (e.g. fines imposed on non-gazetted Government servants for neglect of duty, rents of Government residences, etc.) devolves on the drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the Treasury.

133. (a) Recoveries on account of security deposits of the employees of different departments should be made in cash at the time of disbursement of pay, and when such deposits are to be paid into the post office savings bank, the amounts recovered should be forthwith remitted to the post office.

(b) For payments made into the court of law on account of attachment or otherwise the procedure laid down in paragraph 107-B will be followed. The receipts of the court should be obtained and field with the acquittance roll.

134. (a) The monthly bill should ordinarily be supported by an absentee statement in Form no. 10, if any person in superior service was absent during the month, either on transfer to a temporary post or suspension or with or without leave (except casual leave) or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it—c.f. footnote 4 on the Form.

(b) In the case, however, of State or amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacanices and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE—In the case of State or amalgamated establishments on time-scales of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statements.

135. If no person in superior service was absent during the month, either on transfer to a temporary post or suspension, or with or without leave (except casual leave) certificate 2 printed on the establishment pay bill Form no. 9 or 11, as the case may be, should be signed by the head of the office.

136. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to previous post held by him (which should be supported by a last-pay certificate showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a certificate by the drawing and disbursing officer to the effect that the health certificate as required by Fundamental Rule 10, has been obtained in respect of the Government servant, must accompany the bill.

137. To the first bill in which a periodical increment is drawn by any non-gazetted servant, a certificate in Form no. 11-A should be appended.

Of the two alternative certificates printed in Form no. 11-A, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post excluding periods of absence from duty not counting for increment and absence on

extraordinary leave, etc., and if he has held the post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate.

In all other cases, the second alternative form shall be used and it will be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

Exception—It is not necessary to attach to the bill intended for payment and submission to the Accountant General, the increment certificate in Form no. 11-A, in respect of persons whose names are omitted from the pay bill in accordance with rule 2, below paragraph 131. For facility of test check during local audit, however, the certificate should be attached to the office copy of the bill retained by the disbursing officer.

NOTE—When the increment claimed operates to carry a Government servant over an efficiency-bar, it should be supported by a declaration from the authority empowered to allow the increment that he has satisfied himself that the Government servant in question is fit to pass the efficiency-bar.

In order to prevent the passing of an efficiency-bar becoming a mere matter of from it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Distribution of pay and allowance

138 Under paragraph 76 the head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment, or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the pay bill, the head of the office concerned may, at his discretion maintain a separate acquittance roll in Form 11-B. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his pay or allowance can be drawn anew under paragraph 141 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can

be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the Treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted Government servant authorized to sign for the head of the office, vide paragraph 47 (g), and he must make his own arrangements for getting it remitted to him see Treasury Rule 20.

NOTES—(1) The maintenance of separate acquittance rolls should be despensed with if, in any case, the combination of pay bills and acquittance rolls is not found to be feasible owing to the large size of an establishment or because some of its men are working in out-stations, the head of the office concerned may, at his discretion, maintain a separate acquittance roll on the form in present use.

(2) The provisions of paragraph 111 apply also to bills of establishment. The drawing officer should see that a responsible person is sent to cash bills and that Government money is never entrusted to low-paid servants without security. For a definition of the term "responsible person" please see Appendix XVII. See also paragraph 47-A.

(3) The orders contained in note 2 and note 5 under paragraph 110 are mutatis mutandis applicable to the disbursement of pay and allowances of a non-gazetted Government servant.

139. A bill register in Form no. 11-C should be maintained by all drawing officers. The register should be reviewed monthly by the drawing officer, or by the officer, if any, authorized to sign bills on his behalf, and the result of the review recorded thereon.

This rule applies also to cash received by a subordinate officer for payment of pay and allowance of Government servants serving under him.

140. The head of an office is not at liberty to re-adjust the pay and allowances of Government servant by giving one person more and another less than the sanctioned pay of his post ; nor may he distribute the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE—This rule is applicable to ministerial establishment also.

Last-pay certificate

140-A. (a) The head of an office should give a last-pay certificate to a member of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the Government servant has received pay on the subscriber's establishment up till (date) inclusive and that from that date he ceased to draw pay on account of etc. It should also state the amount, if any, recoverable from the Government servant under an attachment of his pay by a court of law, the attachment order being passed on to the head of the office to which the Government servant is transferred. The certificate need not be countersigned by the Accountant General even in the case of transfer from one State or circle of audit to another but in the case of transfers out of India, the last pay certificate should be signed by the Accountant General.

The form prescribed in Appendix "V" is to be used in preparing these certificate.

(b) In the case of a Government servant discharged on pension the certificate should accompany, the application for pension, unless the applicant continues in service after submission of his application, in which case the Accountant General in issuing orders for payment will direct that no payment is to be made until the certificate is produced.

Arrear bills

141. (1) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date together with date of encashment of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay, etc. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed over again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature:

(i) that no part of the amount claimed has been drawn previously, and

(ii) that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

Subject to the conditions laid down in rule 74, arrear bills can be presented at any time and may include as many items as are necessary.

(2) For the drawal of arrears of pay and allowances etc. of a Government servant transferred from one Division/Office/Department to another in respect of whom a last pay certificate has been issued the following procedure should be adopted by the office under whose control the Government servant is currently working:

The drawing and disbursing officer of the office in which the Government servant is currently working, will prepare a "Due and Drawn Statement" in respect of arrears of pay and allowances of such Government Servant and send it to his earlier office(s) parent office as the case may be, for verification of the claim. The latter office will check these statements, make entries in their records (i.e. in the office copies of the bills) and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills, on receipt of the "Due and Drawn Statement" duly vetted by the earlier office(s), the drawing and disbursing officer will prepare the arrears bills of the Government servant in the proper forms, record the necessary certificates as required and draw the bills from the Treasury and disburse the arrears to him on proper acquittance. The expenditure in this behalf will be debited to the budget provisions of his office.

In the case of Government servants transferred to foreign service/Public sector Undertakings/Government autonomous bodies the arrears will be drawn by parent offices and paid to Government servant by cheque/Bank drafts.

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Service books

142. Special attention is drawn to the rules regarding service books contained in the subsidiary rules made by the Government and the Comptroller and Auditor General under Fundamental Rule 74 (a) (iv). The service book is a contemporary record in minute detail of a person’s official career. No-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service books should recorded in it a certificate in the following form over his signature :

"Service verified up to.....(date) from (the record from which the verification is made)."

The head of the office in recording the annual certificate should in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

NOTE—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.

When However, a non-gazetted Government servant is transferred from one office to another the Head of the Office under whom he was originally employed, should record in two service books under his signature the result of the verification of service, with reference to pay bill and acquittance rolls in respect of the whole period during which the Government servant was employed under him before forward in the service book to the office where his services are transferred.

143. (Deleted).

144. The service books should be kept in the custody of the head of the office. When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non gazetted government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such servant permanently belongs but when they are confiremed in such posts their service books should be forwarded to the Accountant General for record in his office.

NOTE—The head of the office may, on his own responsibility, entrust the custody of service books to the ministerial head of his office.

144 A. Attention is drawn to rule 141 and 142 of the Subsidiary Rules made by the Government in Volume II of this Handbook, which require the maintenance of service roll for certain classes of establishment for whom no service books are necessary. These service rolls should be taken up every year for verification of service and record of the necessary certificate by the head of office in the manner laid down in paragraph 142.

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Travelling allowances

145. *Travelling allowances, other than permanent or fixed allowances should be charged in a separate bill*. When actual expends are drawn on account of the carriage of horses or conveyances details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on the account of family us certificate must be furnished by the Government servant of the number and relationship of members of his family for whom the allowance is claimed. No other detail in these of between cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by certificate by actual expense in incurred was not less than the sum claim. The Accountant General is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to unusually large. At convenient interval during a Government servant's tour and, as a general rule, immediately on any return to the headquarter's station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him ; this bill may be cashed at the Treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

[First sentence of para 145 substituted vide C. S. no. 73 dated 09-09-1987]

[Vitta Lekha Anubhag -1 File no. 15(3)-81]

Non-gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as inform no. 12-D.

145-A. Under paragraph 42-F, bills should be presented in the district in which the claim arises but as an exception to that rule the travelling allowance bills of the camp establishment of the Superintending Engineers and Chief Engineer of the Irrigation Departments may be cashed at the Treasury of any district within their jurisdiction in which they may happen to be touring.

Similary, the travelling allowance bills of the camp establishments of the Inspector General of Police and of his Assistant may be cashed at the Treasury of any district in which they happen to be travelling.

NOTES—(i) The travelling allowance bills of the Camp establishment of the Members of the Board of Revenue may be cashed at the Treasury of the district in which the members may happen to be touring.

(ii) The travelling allowance bills of the Pump Engineer and his staff may be cashed at the Treasuries of the Meerut, Budaun, Moradabad and Aligarh districts.

146—All T.A. bills of non gazetted Government servants and those gazetted Government servants whose pay is drawn by Heads of Offices can be presented for payment only after the claims have been passed by the controlling officer. A list of

Controlling Officers authorised to countersign travelling allowance bills will be found in Appendix-IX, Volume III of the Hand Book. The Government servant concerned should prepare their travelling allowance journals in form no. 12-A and after these are duly countersigned by the proper authority an abstract showing the totals under each head of claim for each person should be prepared in form no. 12-C for presentation at the Treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

(C.S. No. 74 Dated 9-9-87)

[Vitta (Lekha) Anubhag-1, File no. 15(3)/81]

146-A. As an exception to the general rule in para 146 above, the journals of members of the Subordinate Engineering Service, lower subordinates and members of the petty and irrigation revenue establishments of the Public Works Department should not be submitted to the Accountant General but retained in divisional offices. The journals will be subjected to a periodical test audit by the Accountant General. In such cases the abstract of travelling allowance bills should, however, be prepared in form no. 12-B for presentation at the Treasury.

(C.5. No. 75 Dated 9-9-1987)

[Vitta (Lekha) Anubhag-1. File no. 15 (3)/81]

147. When the travelling allowance bill is paid after counter-signature by the controlling officer, it will bear a certificate in the following terms : "Certified that I

have satisfied myself that the amounts included in bills drawn months

2 months

months

previous to this date, with the exception of those detailed below (of which the total amount has been refunded by reduction from this bill), have been disbursed to the Government servants therein named and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without counter-signature.

Exception—The provisions of the above paragraph do not apply to the travelling allowance bills of the Forest Department.

148. The provisions of paragraph 119 regarding the maintenance of a register of travelling allowances apply to establishments also.

149. (Deleted).

Annexure—‘A’ (See paragraph 127)

Annual statement showing the numerical strength of establishment in (current financial year)									
Name of Office	Designation of the post	Scale of pay	Total number of existing post				Total number of posts likely to be financial year		
			Permanent	Temperory			Permanent	Temperory	
				Sanctioned by Government	Sanctioned by Head of Department	Sanctioned by Head of Offices		Sanctioned by Government	San by H Dep
1	2	3	4				5		

ANNEXURE "B"

(Referred to in paragraph 146-A)

1. Public Works Department.

2. Animal Husbandary Department.

3. Agriculture Department.

4. Planning Department.

5. Panchayati Raj Department.

6. Directorate of Fruit Utilization.

7. Co-operative Department.

8. Home Guard and P. R. D. Establishment.

Definition

150. The term "contingencies" represents the following kinds of expenditure incurred in a department :

(a) Items of expenditure which are connected with the technical working of a department or represent its main or proper activities, viz.. "Purchase of medicines and apparatus in hospitals, dietary or clothing charges of the inmates of a hospital or jails ; purchase of raw materials for jail manufacture ; purchase of manure and seed in the Agriculture department ; of exhibits for a museum or books for a library."

(b) Charges which are incidental to the management of an office as an office, and which are therefore common to all departments, viz.—

"Purchase of stationery, books, periodicals and furniture ; service postage and telegram charges ; hot and cold weather charges ; pay of menials ; clothing and liveries ; office rent and other petty office expenses."

151. (Deleted).

152. The rules in this chapter apply primarily to contingencies as defined in paragraph 150, but "other expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules prescribed for the purpose.

NOTE—The term "other expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and of

other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants, placed at the disposal of the Governor, Commissioners and district of officers, compensation to Government servants for accidental losses, contribution to public, exhibitions, fairs and rewards. Classes of expenditure such as conservancy and works charges of the forest department ; works expenditure of the public works department, etc. are of different nature, separate rules are prescribed for them in the rules pertaining to those departments. Volumes VII and VI of the Handbook.

Classification

153. Contingent charges incurred in connection with transaction of Government business are divided into the following classes :

(a) Contract contingent charges, i.e. those for which a lump sum is allotted annually by Government within which the Government servant may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.

(b) Charges regulate by scales, such as rewards for destruction of wild animals, etc.

(c) Special contingencies, i.e. charges whether recurring or non-recurring, which cannot be incurred with out the previous sanction of superior authority.

(d) Contingencies of heads of departments and other officers, passed on fully vouched bills which do not require counter-signature.

(e) All contingent charges which cannot be dealt with under clauses (a), (b), (c) or (d) above ; these must be dealt with as countersigned contingencies, i.e. charges which are controlled and reviewed by heads of offices and departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Accountant General.

NOTE—The classification under the above heads of the contingent charges of the several departments and officers in this State will be found in appendices B—F of the Treasury Manual.

154. Subject to any orders of Government or controlling authority, a Government servant is allowed to draw money from the Treasury or from the Bank by cheque if so authorised for contingent expenses incurred in connection with transaction of Government business within the amount allotted to him in his budget estimate or

otherwise. For ordinary expenses, previous sanction is not required, but other contingent charges should be incurred strictly in accordance with the rules and orders applicable to them. For instance, in the case of charges which are regulated by scales, previous sanction should be obtained for any departure from the scales; similarly, in the case of special contingencies the sanction of the competent authority should be obtained before a charge is incurred.

NOTES—(1) Detailed rules regarding payment of contingent bills by cheque are given in Appendix VII.

(2) The following officers have been authorised to draw cheques for payment of contingent bills :—

(i) Superintendent, Printing and Stationery, Allahabad.

(ii) General Manager, Vibhuti Glass Factory, Ramnagar, Varanasi.

(iii) Nideshak, Soochna Avam Jan Sampark Vibhag, U.P.

155. The rules and orders indicating the powers of the Government, and those regulating the powers of the Heads of Departments and other subordinate authorities in respect of contingencies and other expenditure, will be found in the Book of Financial Powers, Volume I of the Handbook.

156. No pay of any kind and no additions to pay may be charged as contingent expenditure. The pays of employees belonging to any of the several classes enumerated in Annexure "A" to this chapter will, however, be drawn on contingent bills,

NOTES—(1) The whole-time Government servants who were paid from contingencies till March 31, 1947, and were (with effect from April 1, 1914), being treated as temporary and non-pensionable and also whole-time government servants paid from contingencies till March 31, 1947, who held permanent and pensionable posts (having been taken into service, before April 1, 1914, when the posts in question were pensionable) are, with the exception of certain employees in the household of the Governor mentioned in Annexure "A" to this chapter paid from establishment section of the budget with effect from April, 1, 1947.

(2) Subject to any general or specific orders issued by Government from time to time and subject to the condition that the rates of dearness and other allowances prescribed by Government are not altered in any way, drawing officer may employ additional men paid from contingencies or sanction alterations in the rates of pay of the existing employees paid from contingencies without reference to Government so long as the budget provision is not exceeded.

(3) The rule for recurring contigencies (vide paragraph 165) does not apply to contingent payments on account of establishment paid for under rule.

(4) Inferior servants employed temporarily for short periods in connexion with a held a camp or exhibition or on other such purely seasonal or occasional work should however, continue to be paid from contingencies and it is not necessary to create temporary posts for such employees.

157. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually paid for the period for which they were entertained inclusive of the period of notes, if any, given under paragraph 157-A. The Accountant General will call for some of the paid muster rolls (in Form no. 30-E) in each quarter and check them to see that they are properly maintained.

In the case of all other inferior servants a certificate in the following form should be furnished by the disbursing officer :

"Certified that all inferrior servants whose pay has been charged in this bill were actually entertained in the service of the Government during the period concerned."

157-A. The terms of engagement of daily rated labour in the employment of the Uttar Pradesh Government, who are paid at intervals of a week, fortnight or a month, should include express provision for a specified period of notice of termination of service except in the case of misconduct. But, labour employed for specific jobs or by way of substitutes will not be entitled to any notice ; in the case of the former, employment will terminate with the work and in the case of the latter on return of principals.

(2) The period of notice will be seven days in the case of personnel paid weekly and fourteen days in the case of those paid fortnightly or monthly. These will be the minimum periods of notice, and whenever provisions already exist prescribing a longer notice, such provision will be continued.

(3) In the absemce of an express provision for notice in the term of engagement in any case, the period of notice shall be as specified in the first sentence of sub-rule (2).

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General rules

158. No Government servant may, without previously obtaining an extra appropriation incur expenditure in excess of the amount provided for contingent charges under the head of the account concerned, and when a Government servant exceeds the annual appropriation he will be held personally responsible for the excess. In the case of contract contingencies disbursing officers have full liberty to expend the sanctioned grant under each major head, but excess expenditure over a contract grant can only be permitted by Government. It must be distinctly understood that when a contract allowance is once fixed it cannot, under any circumstances whatever, be exceeded without the previous sanction of the Government and that this will only be given in cases of extreme necessity. It will not be sufficient to show that unavoidable or unforeseen expenditure has to be incurred in excess of the provision under one or two items ; it must be proved to the satisfaction of the Government that the contract sum, as a whole was insufficient; and that the excess could not be met by strict economy under other heads. When a number of items are included in a lump grant saving with good management, will always be possible under some heads ; and Government servants must learn to limit their expenditure by the sum placed at their disposal. An additional appropriation, even if made, is liable to be retrenched from the appropriation of the following year.

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Prompt settlement of claims against the Government

159. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the appropriation of another year. If possible, expenditure should be postponed till the preparation of a new budget has given the opportunity for making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the appropriation of another year.

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Inevitable payments

160. The want of appropriation in the estimate does not operate to prevent payment of any sums really due by the Government, nor the want of sanction to pervent record of any actual payment.

161. Money indisputably payable should never be left unpaid ; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is

very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

NOTES—(1) For a fuller explanation of the intentions of the orders in paragraphs 159 to 161, see paragraphs 12, 95 and 104 of the Budget Manual.

(2) The provisions of paragraphs 159 to 161 are applicable not only to contingent charges dealt with in this chapter, but also generally to claims of all kinds against the Government.

162. No money should be withdrawn from the Treasury unless it is required for immediate disbursment. It is highly objectionable to draw money on contingent bills for the payment of the value of article before they are supplied, for the prosecution of works, the completion of which is likely to take considerable time or in order to prevent the lapse of appropriation. In special cases when advance payment is found necessary, the Heads of Departments and Administrative Departments of Government may draw advance up to Rs. 25,000 in each case under the rules contained in Annexure-B to this Chapter, but such advances may be made only on the distinct understanding that any loss resulting therefrom will be made good by the Government servant concerned.

In all other cases, not covered by the rules contained in Annexure-B to this Chapter and those above Rs. 25,000, prior sanction of Government in the Finance Department for drawal of advance will be necessary.

(Correction Slip no. 53, dated 24-5-1985)

[Vitta (Lekha) Anubhag-1, File no. 15/1 (1)-69.]

NOTE—For advances and payments on account in connection with civil works, see paragraph 312.

163. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint appropriation may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

164. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the Treasury.

Recurring Contingencies

165. No charge which binds the Government beyond a single payment may be incurred without the sanction of the competent authority.

Exception 1—The sanction of the Government is not required to the payment of municipal or cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the executive engineer concerned in respect of buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the Head of a Department or an office considers that the assessment is excessive he may represent the matter to higher authorities.

Exception 2—The sanction of the Government is not required to the payment of electric and water charges provided that the original electric and water instalments were sanctioned by the competent authority.

NOTE—For other rules relating to recurring contingencies, see Appendix X.

Purchase of Service Postage Stamps

165-A. The use of service postage stamps should be restricted, as far as possible, to letters definitely "O.I.G.S." and so marked Government servants who indent for service stamps are required to certify that the stamps for which an indent is preferred and required for the purpose of prepaying the postage on communications which are bona fide on the service of the State or are otherwise covered by an entry in the list in rule 167 of the Indian Post Office Rules. These Government servants should be careful to distinguish between service communications and those issued on behalf of public bodies, not mentioned in the list referred to above, with whom they may be associated.

166. The following procedure should be adopted by Government servants in obtaining service postage stamps:

I—Government servants who draw money from the Treasury on contingent bills

A bill in a special form should be prepared by disbursing officers, containing provision for their acknowledgement of the receipt of the stamps indented for, and will be treated in the same way as a contingent bill for drawing cash from the

Treasury. No sub-voucher in support of the entry in the bill will be required, as no cash is paid into the Treasury.

II—Government servants who draw money by cheques from Treasuries

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Government servant (designation without name) who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisitions and should also be accompanied with details in Form no. 42-A.

NOTE—Cheques issued by various departments for the payment of service postage stamps may be drawn in favour of Treasury Officers and accounted for direct at the Banking Treasuries without presentation at the Bank.

167. In the case referred to in rule I under paragraph 166, the Treasury Officer should pass the bill for payment by transfer, have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is credited.

168. In the case referred to in rule III under paragraph 166 the stamp officer will submit the bills to the Accountant General in support of the issues in the stamp account in the same way as other Treasury Officers.

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Responsibility of different authorities

169. Every Government servant should exercise the same vigilance in respect of expenditure incurred in connection with transactions of Government business as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded, and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

170. The check of contingent expenditure by heads of offices should not be regarded as a matter of routine ; drawing officers are directly responsible for the final check although it may be necessary to delegate the mechanical portion of the functions to office subordinates.

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Responsibility of controlling authority

171. It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates, (2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order, (4) that the calculations are correct, specially (5) that the appropriations have not been exceeded or are not likely to be exceeded, and (6) that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him the expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

172. In every case in which there is a proportionate excess of expenditure, the bill should be submitted to and signed by the controlling officer himself, and the note mentioned in paragraph 171 should be that of the controlling officer himself and not that of any office assistant. The signature to the certificate must be distinct from that to the bills. When the controlling officer does not himself countersign the bills, he should review and sign the contingent register monthly.

172-A In cases of contingencies all sub-vouchers, whether they are to be retained in the Office of the Drawing and Disbursing Officer/Controlling Officer or to be submitted to the Accountant General, should be cancelled or so defaced or so mutilated by the Drawing and Disbursing Officer concerned that they cannot be used again.

(Correction slip no. 10, dated July 16, 1981)

[Vitta (Lekha) Anubhag-1. File no. 15 (3) /1980]

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Records of contingent expenditure—Contingent registers

173. A register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a gazetted Government servant to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form no. 13 in which the Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed and a single column allotted for the more varied items; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with the appropriation noted at the top, while the rest with their appropriations will be thrown into the column of miscellaneous charges, Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description" though the amount of it is entered only in the special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g. rent or punkha-pullers) entered in the other column belong.

NOTES—(1) If more convenient a separate register may be maintained of each class of contingent charges (see paragraph 153).

(2) If during the absence of the head of the office and of the gazetted Government servant to whom the duty has been delegated, the entries have been initialed by any other Government servant, the register must be reviewed and the entries re-initialed by the head of the office or such gazetted Government servants on return to headquarters.

The Commissioners of Divisions may authorize their Assistants and Office Superintendents to initial items of expenditure in the contingent register.

174. As the office cashier pays away any money he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns of the left, and the amount in the proper column ; and, in the case of any charge requiring explanation he will also take against the description the initials of the Government servant incurring it. Regarding the entries to be made in the final columns see paragraph 185.

175. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see paragraphs 190 and 191) from the commencement of the year up to the end of the last expired month.

Bills for Encashment

176. (a) When it is necessary to draw money for contingent expenses from the Treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinize the entries, initialling the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the Treasury.

Note : The Drawing and Disbursing Officers should as far as possible, club together the various petty claims relating to Office expenses, supplies of stores, scholarship bills etc. and prefer consolidated bill except in cases where cheque system of payment not having been introduced the bills for lesser amount for the supplies made or services rendered are to be endorsed to parties concerned.

(C. S. No. 76 Dated 9-9-1987)

[Vitta (Lekha) Anubhag-1, File No. 15 (3)/81]

(b) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Accountant General.

NOTES—(1) When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

(2) The power to draw contingent bills under their own signature has been delegated to the following officers subject to the conditions, if any noted against them:

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	
Superintendent Reformatory School, Chunar.	Contingent bills for dietary charges, clothing and bedding raw material and

	coal and other supplies for water-works should be countersigned by the Assistant Director of Education.
Head masters of Government schools.	Bills for scholarships of their schools.
Supervisor of Agricultural Schools, Uttar Pradesh, Bulandshahr.	
Sub-divisional Officer, Mus-soorie, district Dehra Dun.	In respect of all contingent bills of the sub-division.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	Bills on account of wages of coolies of Tarai and Bhabar Cattle Farms. The bill shall, however, be countersigned by the Deputy Director of Agriculture-in-charge of the Cattle breeding Operations.

(c) Contingent bills which include charges on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the drawing and disbursing officer in cases where the amount of Sales Tax paid on any individual transaction exceeds the monetary limit of Rs. 200:—

"Certified that in the case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which Sales Tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act/or the Rules made thereunder and that the amount paid on account of Sales Tax on those goods are correct under the provisions of that Act or the rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government."

NOTE—The limit of Rs. 200 should-however not be taken as absolving the drawing and disbursing officers from the responsibility for verfiying the admissibility and correctness of tax falling below the above limit.

176-A. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorized to incur expenditure by drawing cheques on the Treasury.

(2) Whenever under the provisions of this rule a contingent bill is endorsed to a private party, the drawing officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (not through the endorsee) to the Treasury Officer and the Bank, giving full particulars of the bill. The bill must atonce be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger, other than a banker, the messenger must produce a letter of authority from him in Form No. 85. A copy of the form may be obtained from the drawing officer concerned.

(3) An endorsement on a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

NOTE—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endoresement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

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Contract Contingencies

177. (Deleted)

[Correction slip no. 11 date 16-07-1981]

[Vitta (Lekha) Anubhag-1 File no. 15(3)/80]

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Contingent charge not countersigned

178. Government servants whose contingent bills require no counter-signature, and who do not embody in their bills charges of any officer dealing separately with the Treasury, should draw money from the Treasury by bills in Form no. 14 showing full details of the charges.

NOTE—(1) The following illustration explains the second condition. A, whose bills do not require counter-signature, has subordinates, who hold part of his

permanent advance and replenish themselves in funds by sending paid vouchers to A and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require counter-signature; bat his subordinates are allowed to deal direct with some Treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and as subordinates.

NOTE—(2) The limit of Rs. 1,000 referred to in Form no. 14, above which vouchers are to be submitted to the Accountant General is subject to alteration by the Comptroller and Auditor-General.

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Charges regulated by scales and special contingencies

179. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent uptodate under the sanction.

180. The following items of contingent expenditure are regulated by scale sanctioned by the Government and do not require the counter-signature of a controlling officer. They should be drawn on a special bill Form (no. 15) supported by suitable certificates printed therein :

(1) Dieting of orphans.

(2) Rewards for destruction of wild animals.

(3) Fees for registering emigrants.

(4) Clothing of peons, i.e. liveries and warm clothing.

(5) Allowances to witness and jurors attending the High Court.

(6) Diet allowance to complainants and witnesses in Civil and Sessions Courts.

(7) Diet to witnesses and assessors in criminal courts.

(8) Feed of cattle in dairy farms.

181. Bills for diet of patients in hospitals and dispensaries and in lunatic asylums should be presented for payment, accompanied by necessary vouchers in support of the charges detailed therein, together with a certificate stating the number of each class of patients reduced to single days, no detailed countersigned bills are to be submitted. In cases in which diet charges are in excess of the maximum rates prescribed by the Government, the following certificate should be recorded on the bill :

"Certified that on special medical grounds patients had to be kept for—days on a more liberal diet than that sanctioned by Government."

Countersigned Contingencies

182. In the case of contingencies countersigned after payment the number assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form 16) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 1,000.

Detailed Bill

183. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form no. 17 headed not payable at the Treasury, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers assigned to the sub-vouchers will be entered in detail against each item, at the foot will be memorandum of the number and date of every contingent bill cashed at the Treasury and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. *It will be signed by the Head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accountant-General direct by the end of the next month..*

(Last sentence substituted and Note below this para deleted vide C. S. no. 91 dated 06-04-1989.)

[Vitta (Lekha) Anubhag-1 File no. 10(22)/82]

(b) If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

NOTES—(1) A district officer need not personally given the certificate required from a disbursing officer; he may delegate the duty to one of his gazetted subordinates.

(2) These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity even, to take an instance, from the wards rate fund.

(3) When in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the district officer to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

184. On receipt of the monthly detailed bill in the office of the controlling officer, its figure will be transcribed in a register in Form No. 42-J. The bill will then be reviewed by the Controlling Officer with the sub-vouchers. Any disallowance, with the number of the sub-vouchers concerned and explanation of the objection will be noted on the bill and in the relevant column of the register, and the amounts shown in the register in the columns effected will be corrected in red-ink, the controlling officer will then, after completing all the columns of the register and signing the bill send the bills to the Accountant-General within three months.

If any correspondence is being done with the drawing and disbursing officer regarding admittance of any claim relating to detailed contingent expenditure bills, it should be ensured that final decision in the matter is taken within the aforesaid period of three months and that the detailed contingent-bills shall not be detailed.

(C. S. No. 91 Date 6-4-1989)

[Vitta (Lekha) Anubhag-1 File No. 10 (22)-82]

NOTE (1) deleted vide C. S. No. 91 dated 6-4-1989

[Vitta (Lekha) Anubhag-1 File No. 10 (22)-82

Note: In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible Government servant authorized by the countersigning officer.

185. (Deleted)

(C. S. no. 91 dated 06-04-1989)

[Vitta (Lekha)Anubhag-1 File no.10(22)-82]

Disallowance

186. After despatch of the bill to the Accountant General, the countersigning officer should comunicate any disallowance to the disbursing officer and its amount should be without fail refunded by short drawings on the next contingent bill presented at the Treasury for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of..... Rs..... " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn ; after the total of the sub-vouchers in the next bill presented at the Treasury would be entered "Add amount of disallowance from bill of..... refunded by deduction from contingent bill no. ....., dated ....and re-allowed as per ....." the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

NOTE—(1) It will be observed that the totals in the disburser's register are those of amount charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Contingencies Countersigned before Payment

187. Bills for these charges should be drawn in form no. 18.

Inspecting Officers' Bill

188. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one Treasury ; and in this case it will be well to require details at the foot of the bills of the places of payment of the several encashed bills as well as their date and amounts. But the amounts drawn will all be taken as final payments and not as advances.

Inter-departmental Transfers

189. The principles and rules prescribing the conditions under which one department of the Government may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the Government accounts are given in Appendix IX. Petty and casual supplies made for the convenient transaction of Government business to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

NOTES—(1) This rules is subject to the provisions of paragraph 85 when different Governments are concerned.

(2) The Government have declared the Government Press as a commercial department to the extent mentioned in Appendix IX.

190. In the case of work done by a Government factory (such as a jail, workshop), or other authorized transfers, the Government servant in-charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government servant supplied or served, who on approving the invoice, will countersign all, and return one copy to the supplying Government servant, noting the amount of the work bill in the contingent register.

The Government servant served will attach to the contingent bill for the current month another copy of the invoice, while the third copy will be filed in his office.

NOTES—(1) Bills for telephone charges should be forwarded in duplicate, one copy of which after approval and counter signature will be returned to the supplying officer.

(2) Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this paragraph, but by the special rules framed by the Central Government. In the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amount whereof should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in this paragraph.

(3) In the case of registration and inspection of Government boilers, the fees for which exceed Rs. 100, the Government servant applying for registration and inspection should prepare the invoice in quarduplicate and should forward with the application two copies of it, duly accepted, to the Chief Inspector of Factories and Boilers, Uttar Pradesh, one of which will be kept for record in the Chief Inspector's Office while the other will be sent by him to the Accountant General for necessary adjustment. Of the remaining two copies, one will be filed in the office of the Government servant and the other will be attached to the contingent bill for the current month.

(4) The following instructions should be printed in all forms of invoices for the supply of stores, etc. and the countersigning officer should be required to comply with them before a bill is countersigned :

It is essential for account and audit purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of the invoice for compliance.

(i) Head of charge (Major, Minor and sub-head, primary and a secondary unit).....

(ii) Month and year to which charge relates.....

(iii) Designation of the Accounts Officer to whom the charge is debitable.....

(iv) Name of the state to which debitable.....

191. The amount of the invoice referred to in paragraph 190 will not be charged by the Government servant served as a disbursement among the charges included in the contingent bill but will be included in the statement of account at the foot of the bill in order to work out the available balance of his appropriation. Before despatching his monthly bill, he should also post the amount of the invoice in his contingent register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer the amount of the invoice will in like manner be separately entered.

NOTE—The Government servant served cannot charge the amount in his contingent bill, as no cash payment made but only a book adjustment in the Office of the Accountant General : but the amount available for contingent expenditure, is reduced, and so, to work out the available balance, a note is made in the register of contingent expenditure and in the statement of account at the foot of the bill.

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Expenditure for other Government Servants

192. It is often expedient for a Government servant to make purchases or incur expenditure in another district making his arrangements through a Government servant in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs. 50 payment may be made by Bank Draft, but otherwise every Government servant who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by Bank Draft from the Government servant at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the Government servant requiring the expenditure is attached and therefore a Government servant should address his application for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the district superintendent, not the magistrate to purchase blankets for him. The magistrate in such a case would pass on the indent, or the voucher if he has supplied any article to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

NOTE—This rule does no apply also to expenditure chargeable to local funds, or to other Governments, recovery of which shall be effected in accordance with the rules in Appendix IX.

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Miscellaneous

193. Miscellaneous rules regarding contingent expenditure on certain subjects are given in Appendix X.

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Refunds of Revenue

194. No useful check can be exercised over refunds of revenue in the office of the Accountant General except in cases where full details of the collections of such revenue are received in that office either in the Treasury accounts or in other documents. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts where all sums are entered in detail. The voucher for refunds (From no. 19) provides for a certificate of such note having been made.

NOTE—For rules laying down when and in what manner amounts due for payment as refunds of certain classes may be drawn and disbursed, see clause (c) of paragraph 343 and the note thereunder.

195. The Government servant who receives the refund should fill columns 1 to 5 of the form and sign the certificate at the foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

Exception—The credit for refund of Sales Tax shall not be verified by the Treasury Officer or Sub-Treasury Officer. Refund of Sales Tax shall be made in the manner mentioned in the Uttar Pradesh Sales Tax (Second Amendment) Rules, 1985

(Correction Slip no. 50, dated April 8, 1985)

[Vitta (Lekha) Anubhag-l, File No. 15(1)-82]

196. The sanction necessary for refunds of revenue is regulated by the orders of Government and subordinate authorities. These orders will be found in departmental manuals.

197. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are regulated by the rules in the Stamp Manual.

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Compensation for Land

198. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894, is regulated by the rules in Appendix XI. Detailed instructions on the subject will also be found in Chapters XIV to XXI of the Revenue Manual.

199. In the case of land acquired by private negotiations the Government servant who settles the price, etc. should draw up Form no. A prescribed for use in the case of an awards, and this should be made the basis of the subsequent payments.

200. Rules relating to the acquisition of land for railway purposes are given in Chapter XXI of the Revenue Manual.

201. Before application is made for the acquisition of land for public purposes, the necessary of the appropriation must be clearly established and an estimate framed of the compensation to be paid and of the revenue to be remitted. It should also be stated that formal acquisition under the Land Acquisition Act is considered preferable to purchase by private contract or that the latter course has been found to be impracticable. When easements are found to exist, purchase by private contract should not be adopted, inquiry should invariably be made into the existance of easements, the results being mentioned in the application for acquisition.

202. All heads of departments should report to Government in the Revenue Department whenever any land taken for a public purpose is relinquished by their department. It will be sufficient to specify the situation and area of the relinquished land.

203. When a special officer is employed for the acquisition of land for any department, the expenditure on account of pay, allowances and leave and pensionary contributions of himself and his establishment, contingencies, etc. is chargeable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, the pay and allowances of the officer and the charges of his ordinary establishment and contingencies are finally brought to account in the Civil Department as part of the cost of the Collector’s establishment but any special charges incurred in connexion with the acquisition of the land in question, on establishment, contingencies, etc., are borne by the department for which the land is acquired (See note 2 under (8) Appendix IX).

NOTE—The above rule does not interfere with the powers of the Government to waive recovery of the special charges incurred in connexion with the acquisition of land for local bodies.

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Discount on Stamps

204. Discount upon stamps is allowed to certain classes of vendors upon fixed rules, and is given by deduction from the purchase money. Detailed rules on the subject will be found in the Stamp Manual.

205. (Deleted).

Secret Service Expenditure

206. The statement at the end of this paragraph shows the items paid out of the revenues of the State which it has been decided to class as Secret Service expenditure. The controlling officer mentioned in column 2 of the statement will maintain a contingent registers in Form no. 13 in which the date and the amount of each contingent bill will be entered with a note of the progressive expenditure. Within the amount of appropriation placed at his disposal each year the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers. The general control of the expenditure against the appropriation will be vested in the controlling officer mentioned in column 2 of the statement, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation is voted. Every controlling officer will maintain in the form of a cash-book a secret record of all transactions connected with the, "Secret Service Expenditure." This record shall contain the amount and the date of each payment and such indication of its nature as the certifying officer mentioned in column I of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him. The amounts drawn from the Treasury on contingent bills will be entered in the cash book on the receipts side, the number and the date of the bill being noted against the entry. The certifying officers mentioned in column I of the statement should conduct at least once in every year a sufficiently real administrative audit of the expenditure incurred by the officers mentioned in column 2 and furnish a certificate to the Accountant General in the following form not later than December 31, following the year to which it relates—

I certify that I have conducted an administrative audit of the expenditure and that the amount actually expended by me/..... for secret service in the year ending March 31, 19, was Rs.....; and that the balance in hand on the said March 31, 19, was Rs.....; and that this balance was surrendered by short drawing in the first bill presented during the year 19 and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made.

The accounts of secret expenditure will not be subject to scrutiny by the Accountant General.

Statement

Officer who will certify the expenditure	Controlling officer	Head of account under which provision is made in the budget	Nature of expenditure
1	2	3	4
2. Inspector-General of Police	*Deputy Inspectors-General of Police Criminal Investigation Department, Deputy Inspector-General of Police Intelligence Department, Range Deputy Inspectors General of Police and Assistant Inspector-General, Railway Police.*	*255—Police—Non-Plan—(GA) Apradh Anusandhan Evam Satarkta (1) Guptchar Anughag (Ka) Mukhya-9 Gupta Seva Vyaya.*	*Expenditure on account of collection of secret intelligence and secret Police enquiries and investigation which are not to be divulged.*
(Correction Slip no. 47, dated March 20, 1984) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].*			
6. District Magistrates	*District Magistrates*	*253—Zila Prashasan—Ayojnater—Kha-Adhisthan-I—Collectory Adhisthan—Gupta Seva Vyaya* *and* *299—Vishesh Evam Pichhray Huea Kshettra (III)—Collectory Adhisthan-14—Gupta Seva Vyaya.*	*Expenditure of Development of their sources of intelligence*

(II) Commissioners of Divisions…	*Commissioners of Divisions*	*Ditto*	*Ditto.*
(III) Ayukta & Sachiva, Information Department, U.P.	*Ayukta & Sachiva, Information Department.*	*Ditto*	*Ditto.*
(IV) Director Information and Public Relations, U.P.	*Director, Information and Public Relations, U.P.*	*Ditto*	*Ditto.*
(V) Secretary to Mukhya Mantri, U.P.	*Secretary to Mukhya Mantri, U.P.*	*Ditto*	*Ditto.*
(VI) Home Secretary, Government of U.P.	*Home Secretary, Government of U.P.*	*Ditto*	*Ditto.*
			(Correction Slip no. 47, dated March 20, 1984) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].*
(VII) Finance Secretary Government of U. P.	*Finance Secretary Government of U. P.*	*Ditto*	*Ditto*
			(Correction Slip no. 65, dated 22-08-1986) *[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76]*
8. Director of Vigilance	*Director of Vigilance*	*265—Anya Prashasanik Sevayon—Ayojnatar—Ka—Satarkta—II—Satarkta Nideshalaya—9—Gupta Seva Vyaya.*	*Expenditure on secret enquiries and investigation.*

(Correction Slip no. 47, dated March 20, 1984)

[Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].

9. Secretary, Public Service Commission, U.P., Allahabad	*Secretary, Public Service Commission, U.P., Allahabad*	*251-Public service Commission, NON PLAN-A-State Public Service Commission (charged)*	*Expenditure incurrd on remunerations paid to examiners, paper setters and printing of examination papers of the examnations, held by Public Service Commission, Allahabad*
10. Director, Education U.P. (Higher Secondary)	*Secretary, Board of High School and Intermediate Education U.P. Allahabad,*	*277, Shiksha-kha Madhyamik Shiksha IX. -Anya vyaya (1) Madhyamik shiksha Parishad*	*Expenditure on printing of question papers of High School and Intermediate Examinations.*

(Correction slip no. 9 dated 05.01.1981)

[Finance (Accounts)] Section-1 File no. 15(4) /76]

207. (Deleted).

208. (Deleted).

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Payments of Grants-in-aid and Contributions

209. Grants-in-aid and contributions may be paid by cheque in cash, by transfer credit voucher or through a bill countersigned by the sanctioning authority or such other Government official as may be nominated for the purpose. All such bills, unless in any case Government direct otherwise, shall be prepared and vouched for by the grantees and presented to the countersigning authority as indicated above.

Orders sanctioning the payment must be quoted on the bill in each case and grantee's copy of the Government Order sanctioning the grant should also be attached to the bill. It is necessary that in every case an officer not below the rank of a drawing and disbursing officer is invariably nominated for disbursing the amount or countersigning the bill. The Treasury Officer shall refuse payment of all bills which do not bear the signature or counter-signature of the sanctioning authority or such other Government official as may be nominated in this behalf. Such bills will be drawn on Form no. 42-G.

NOTES—(i) The officer nominated for the purpose will be responsible for maintenance of the grants-in-aid register as in Annexure 'A' to this Chapter.

(ii) General rules for grants-in-aid are contained in Chapter XVI-A."

(iii) For payment of grants-in aid to Government Corporations, Boards and other Public Autonomous Bodies, the procedure laid down in Note I below Paragraph 223 should be followed.

(Correction Slip No. 43, dated February 28, 1984)

[Vitta (Lekha) Anubhag-1, File no. 19(I)/82]

209-A. Grant-in-aid to local bodies, religious charitable or educational institutions, educational scholarships etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc. should be disbursed at the Treasury on the basis of the sanction accorded by the competent authority without the authorisation of the Accountant General (see also paragraph 209).

Compensation to non-gazetted Government servants will be drawn and disbursed by the drawing and disbursing officer. In the case of gazetted officers the bill will be countersigned by the departmental authority competent to countersign travelling allowance bills of the Government servants concerned. The drawing and disbursing officer in the case of non-gazetted Government servants and the countersigning authority in the case of gazetted officers should certify on the bill that the compensation has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained where necessary.

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General

216. (a) The rules in this chapter apply to the following classes of loans and advances by the State Government.

(i) Advances to cultivators (viz.), those under the Land Improvement Loans Act (XIX of 1883) and the Agriculturists' Loans Act (XII of 1884).

(ii) Advances under special laws (e.g.) those under the Bundelkhand Encumbered Estates Act.

(iii) Advances to landholders.

(iv) Advances to municipalities and Zila Parishads.

(v) Uttar Pradesh Encumbered Estates Act Bonds.

(vi) Miscellaneous loans and advances.

(b) Rules regarding the above classes of loans and advances will be found in the rules made under the Acts referred to and in departmental manuals concerned.

217. Except where the power to sanction loans has been delegated to subordinate authorities (e.g.) in the case of those falling under class I—see rules contained in Financial Handbook, Volume I and the (Revised) Takavi Rules, the grant of loans and advances referred to in this chapter requires the previous sanction of the Government in the Finance Department.

218. Estimates for the loans to be granted under Acts XIX of 1883 and XII of 1884, shall be prepared and submitted to the Government in accordance with the procedure laid down in rules 6—15 of Chapter II of the (Revised) Takavi Rules.

219. The amount of appropriation voted by the Legislature for grant of advances to cultivators under Acts XIX of 1883 and XII of 1884 will be communicated to the Board of Revenue early in the financial year. The amount will be distributed by the Board in accordance with rules 16-17 of the (Revised) Takavi Rules. Additional appropriation, if necessary, should be asked for in accordance with the procedure laid down in rules 14-15 and 22-25 of the (Revised) Takavi Rules.

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Interest

220. The rates of interest to be levied on the different classes of loans and advances will be determined by Government in the Finance Department from time to time and no deviation shall be allowed without the express sanction of that department. A compound interest at a rate higher by 2½ per cent than the prevailing rate should be prescribed with the stipulation that if the instalments of principal and/or interest are paid punctually on due dates and there are no overdues, either of principal or

interest or both, in respect of the previous instalments the rate of interest to be charged shall be reduced by 2½ per cent and only simple interest will be charged. In the case of default in the punctual payment of principal and /or interest, the entire balance of the loan with interest should become recoverable at once.

All interest on loans and advances should be credited in full to the appropriate head of revenue under 'XVI Interest, irrespective of the period of the loan to which it may relate. If any principal sums lent prove irrecoverable they must, after sanction to their write off is obtained under para 238, be charged as expenditure by debit to the head '71 Misc,' and per contra credit afforded to the relevant loan head.

NOTE—In the event of a default, the borrowers will pay the equated instalment worked out with higher rate of interest together with interest thereon at the same (higher) rate from the due date of its payment till the date of actual payment.

Conditions of Repayment

221. The following are the rules under which loans and advances are usually made :

(a) The terms of loans may in very special cases be extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.

(b) The term is to be calculated from the date on which the loan is completely raised or declared by the Government in the Finance Department to be closed.

(c) Dates may specially be fixed for the payment of the instalments.

(d) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

NOTES—(1) When a loan is advanced by the Government in instalments the first half-yearly repayment should not be demanded until six month after the last instalment is taken ; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government in the Finance Department may at any time declare the loan closed, and order repayment of capital to begin.

(2) If in any case, particular dates in the calendar have been fixed, for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up simple interest only being recovered on the first half-

yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on March 31, and the interest to be payable on June 30 and December 31, following the first half-yearly instalment in repayment of principal will not be due until December 31, simple interest only will be due on the intermediate June 30.

(3) Notes 1 and 2 are applicable, mutatis, mutandis, to loans the repayments of which are made by other than half-yearly instalments.

222. The Accountant General should bring to the notice of the Government any delay on the part of a debtor in taking out the last instalment of a loan that appears to him to require the remedy referred to in note (1) under paragraph 221 above and he will take this step whether there are any dates fixed for the taking of instalments or not.

Forms of Drawing and Repaying

223. The bill on which a loan or an advance is drawn must quote the authority sanctioning it. The Accountant General's authority will not be required for the disbursement of a loan or advance subject to the provisions of Chapter XI, the Treasury Officer may authorise payment of such loan or advance only if the bill has been signed or countersigned by an authority empowered in this behalf in the sanctioning order. The authority so signing or countersigning the bill shall be responsible for watching and ensuring that the conditions attached to the loan are fulfilled and that the recoveries are effected in time according to the terms of the loan. Such bills will be drawn on Form no. 42-G. The Accountant General shall, however, maintain the detailed accounts of loans sanctioned by Government or of any other loan in respect of which Government may specifically so desire, as also scheme-wise or detailed head-wise accounts of disbursements of loans sanctioned by authorities subordinate to Government and recoveries thereof. Whenever a loan is sanctioned under a new account head or detailed head of account, the sanctioning authority should clearly indicate the officer who has to maintain the detailed accounts thereof and while doing so, the sanctioning authority must keep in mind that the maintenance of the detailed accounts of all the loans sanctioned under one detailed head of account should be the sole responsibility of only one authority i.e. of the Accountant General or of the departmental officer.

Note 1—Payment of grants-in-aid, loans and share capital sanctioned to Government undertakings such as Corporations, Boards and other Public Autonomous Bodies shall be made to them by depositing the Amount by transfer credit in their respective Personal Ledger Accounts in Treasuries at their head quarters. Cheque books shall be supplied free of cost by the Treasury Officers to

the Administrators of the Personal Ledger Account authorised to operate the Account.

Provisions of this rule shall not apply in respect of grants-in-aid, loans and share capital sanctioned to Universities, Municipal Corporations, Municipalities, U. P. State Electricity Board and U. P. State Roadways Transport Corporation.

(Correction Slip No. 44, Dated February 28, 1984)

(Vitta (Lekha) Anubhag-1, File No. 19(1)-82)

Note 2—For loans and advances to Government servants see rules in Chapter XI of this Handbook.

224. The memorandum or chalan presented at the Bank Treasury or where the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount shall be quoted.

The memorandum or chalan for repayment of loan instalment or payment of interest, or both shall be presented at any Treasury located within the jurisdiction of the Accountant General on whose books the loan or advance was adjusted at the time of payment and in case it is not convenient to the loance to so present the memorandum or chalan, he shall remit the amount to the Accountant General or the departmental officer, responsible for the maintenance of detailed accounts of the loan, as the case may be, by cheque/bank draft drawn on a Bank at the place where the office of the Accountant General or the departmental officer, as the ease may be, is located.

NOTE—It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest presupposes punctual payment of the instalments and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

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Calculation of Interest

225. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half year will be :

Number of days/365 × yearly rate of interest.

Defaults in Payment

226. Any default in the payment, of interest upon a loan advanced by the Government, or in the repayment of the principal will be promptly reported by the Accountant General to the Government.

NOTE—The responsibility imposed on the Accountant General by this rule refers only to loans the detailed accounts of which are kept by him. Default of short periods up to one month need not be reported to the Government.

227. (Deleted).

228. The sanctioning authority should ensure that a period is specified in the sanctioning order for the utilization of the loan. No loan shall be released without a binding stipulation that in case the loan is not properly utilised for the purpose for which it is sanctioned, the amount shall become immediately recoverable after the expiry of the period specified for its utilization. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons and with the sanction of Government.

NOTES (1)—The provisions of paragraph 369-C will apply mutatis mutandis to sanctions of loans and to the Audit of the accounts of the loanees.

(2)—A certificate of utilization of the loan should be furnished to the Accountant General in every case of loan made for specific purpose, even if any Considerations are not specifically attached to the grant. The utilization certificate should be in Form no. 42-I, the words "grant-in-aid" occurring therein being substituted by the word 'Loan' Such certificates are not, however, necessary in case where (i) Loans are sanctioned not for any specific purpose or object but take the shape of a temporary financial aid as in the cases of assistance to public bodies or private institution to tide over a temporary financial crisis; and (ii) where the loans have been sanctioned to the Public Sector under takings which are in the nature of investment in the company. Repayment of loan, however, has to be watched in the usual manner.

(Correction Slip No. 3, dated April, 1980)

[Vitta (Lekha) Anubhag 1, File no. 17/2 (1) 67]

PARAGRAPH 228-A.

(i) (A) In respect of loans the detailed accounts of which are maintained in the audit offices, the authorities sanctioning the loan should furnish to the Accountant-General the utilisation certificate in respect of each individual case. The utilisation certificates should be furnished by the sanctioning authority within a reasonable time after the loan is paid to the institutions. The concerned department should prescribe, in consultations, with the Finance Department target dates for the submisson of the utilisation certificate to the Accountant General (A & E-1). The target dates should, as far as possible, be not later than 18 months from the date of sanction of the loan.

(B) Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions, on which the loan was sanctioned, have been, or, are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such (C) reports statement etc. Which will establish the utilisation of loan for purposes for which it was sanctioned. The loanee institutions may also be required to furnish a certificate from its auditors that the conditions attaching to the loan have been or are being fulfilled. (D) The certificate should give details of the breaches if any of those conditions. No further loans should be sanctioned unless the sanctioning authorities are satisfied about the proper utilisation of the earlier loan sanctioned to an institution etc.

(2) Where the detailed accounts of the loans are maintained by the departmental authorities, a consolidated utilisation certificate should be furnished to the Accountant General (A & E-I) by the administrative department sanctioning the loans to institutions, bodies for the total amount of loans disbursed during each year for different purposes including the loans sanctioned by their subordinate officers under the powers, if any, delegated to them. This certificate will not cover the loans to individuals for which utilisation certificates need not be funished to the Accountant-General (A & E-I).

(B) The certificate should indicate the year-wise and object wise break-up of loans disbursed and the loans for which utilisation certificates are furnished. This certificate should show the loans disbursed separately to each sub-head of account to facilitate verification by the Accountant-General (A & E-I). In respect of such loans the period of (C) 18 months should be reckoned from the expiry of the financial year in which the loans are disbursed. The consolidated utilisation certificates in respect of such loans paid each year should, therefore, be furnished not later than September of the second succeeding financial year.

The target dates should be spceified in the letter of sanction of loan. The target dates as specified should be rigidly enforced and extension should be allowed in very exceptional circumstances in consulation with the Government in the Finance Department."

(Correction Slip No. 85, dated May 11, 1986)

[Vitta (Lekha) Anubhag-1 File no, 17/2(1)-67 T. C.]

Definition

229. The following special procedure is prescribed for the drawing and accounting of revenue advances which include takavi advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connexion with land revenue, agriculture, or famine, under any Act of the Legislature, or under any order of Government.

Treasury Accounts and Procedure

230. Revenue advances will be issued from the Treasury upon orders signed or countersigned by the Collector of the district or other duly authorized officer.

231. The Treasury department and the Accountant General will take no further cognizance of these advances beyond holding them in a separate advance account at the debit of the officer who authorizes the advance.

232. For all further accounts and supervision, the revenue department shall be responsible.

233. (i) Takavi advances may be made either direct to the parties concerned and on their receipt (stamped when, necessary) or in lump sums on abstract bills to officers disbursing takavi. See also rules 70—73 and 167—168 of the (Revised) Takavi Rules.

(ii) In the former case the charges should be supported by actual payees' receipts or where these are required for the revenue officer, by a certificate from the Collector or other duly authorized officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the revenue office.

(iii) In the latter case the following safeguards should be adopted :

(1) No officer disbursing takavi is allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last

advance taken, any balance left being at the same time refunded into the Treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

The disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill but a disbursement certificate should be furnished as in clause (ii) above.

The drawing and disbursing officers of the revenue advances shall submit detailed countersigned bills with disbursement certificates in support of drawals in abstract bills to countersigning authorities, who in turn shall submit the detailed countersigned bills to the Accountant General after countersignature along with the disbursement certificates.

(2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

Plus and Minus Memorandum

234. (a) In every Treasury whence revenue advances have been made one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special account shall be opened from time to time for any special officers authorized to make advances, who may, under the orders of the revenue authorities, keep and submit accounts separate from the general account of the district officer.

(b) The plus and minus memoranda maintained under clause (a) will be submitted with the monthly Treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debts and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

235. No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his accounts accurately correspond with those which enter his own registers and returns. If he is not the district officer, he should obtain from the Treasury a copy

of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the Treasury, that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not and the latter must, be credited, in the plus and minus memorandum.

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Revenue Department Returns

236. With every return of revenue advances made to the revenue authorities a memorandum should be submitted setting forth the figures of the Treasury plus and minus account, and agreeing them with the figures of the return.

237. The Accountant General will, at the close of every half-years accounts, send to the Government a return showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Government to check the reconciliation prescribed in paragraph 236.

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Irrecoverable Loans and Advances

238. The sanction of the Government is required to the remission or write off of any irrecoverable loans or advances.

NOTE—In the case of loans granted under Acts XIX of 1883 and XII of 1884 the remission of irrecoverable balances may be sanctioned, or the recovery suspended in accordance with the rules contained in Chapter XI of the (Revised) Takavi Rules.

239. In the case of revenue advances, it is the duty of the revenue authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advice the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the Treasury plus and minus memorandum. Such irrecoverable advances should nevertheless be registered by the revenue authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

BACK HOME

Periodical Review

240. The Government receive annual reports upon outstanding loans from the Accountant General and bring the transactions under separate review.

BACK HOME

Annual Returns to be submitted by the Accountant General

241-A. The Accountant General will submit to the Government annually on September 30, a statement in Form no. 21-A showing the details of the loans and advances borne on his books, under the head "Loans and Advances by State Government." The statement should show separately the detail of each loan under each of the classes loans to municipal and Zila Parishads and loans to land-holders, etc. Loans under special laws should be classified under the different Acts of Legislature under which they have been granted, and no other details are required. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural distress and other purposes. For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be reconciled with both the ledger and the subsidiary register; the entries in the former should be borne out in all respects by the latter record, and the interest columns of the return should also be verified from the latter.

241-B. The Accountant General will also submit annually on September 30 to the Government a statement in Form 21-B of the sinking funds on account of the different loans borne on his books. The arrangement in this statement will follow that of Form 21-A. There will be no record of the progress of the sinking fund in the subsidiary registers; the interest realized on the securities of the fund will be credited with the other cash receipts in column 5 of the Form 21-B. If the investment is not exclusively in Government loans bearing interest at 4 per cent a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

BACK HOME

Sanction

242 Rules regulating the grant of Advances to Government servants and others are laid down in the following paragraphs :

Advances on personal account as provided in these paragraphs may be sanctioned to Government servants subject to the following additional conditions :

Advances may be sanctioned also to such temporary Government servants who have put in a temporary service of three years or more and have been working continuously since the date of their appointment :

(i) The sanctioning authority certifies that the Government servant has a proper and regular appointment (not on ad hoc basis on a temporary or permanent post of a properly sanctioned cadre not on contract basis).

(ii) His work and conduct has been satisfactory, and his integrity is certified, and no action regarding suspension and disciplinary proceedings etc. is being taken against him.

(iii) In respect of the advance for the purchase of bicycle or other conveyance, a permanent Government servant shall stand surety for the full repayment of the advance together with interest thereon by executing a bond in Form No. 25C, and

(iv) In case the advance is made for the purchase, repair of building (including purchase of site) of a house two permanent Government servants who are not likely to retire from service before the full repayment of the advance together with interest thereon is made, shall stand surety by executing a bond in Form No. 25-D. Later on, in case the concerned temporary Government servant is confirmed in service, the sureties of the permanent Government servants shall cease.

In cases not covered in this Chapter or those in Chapter X, advances cannot be made except under the special orders of Government.

(Correction Slip no. 27 dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15(2)-80]

NOTE—(1) It is not permissible to sanction an advance in circumstances in which expenditure from the revenues of the State is not permissible under any rule or order, provided that in any case where a cash grant would be within the powers of sanction of a particular authority the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE—(2) Simple interest at the rate specially fixed for the purpose by Government will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for India, vide exception 2 below the notes under paragraph 249(b) and of passage overseas, the grant of

which is regulated by the rules laid down in paragraphs 244 to 247. Interest will be calculated on balances outstanding on the last day of each month.

In cases of recovery of installments through the Pay/leave salary bills, if the Government servant concerned is unable to present his claim in time for certain administrative reasons or for want of a pay slip from audit office, the deductions should in such cases be deemed to have been made in the month following the month to which the pay/leave salary relates irrespective of the actual date of its drawal.

In cases where the interest bearing advance is refunded in toto by the Government servant within a period of less than 30 days from the date of drawal, interest payable will be calculated on the basis of actual number of days for which the amount remained outstanding in that particular month/months.

Rule—(1) When an advance is drawn in more than one instalment, the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

Audit Instruction—In cases where pay bills for a month are paid before the end of the month, an instalment of an advance recovered through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay.

Rule—(2) In case of premature death of a Government servant, who had taken an interest bearing advance from Government, no interest should be recovered in respect of the period beyond the date of death of the Government servant on the amount of advance adjusted against death-cum-retirement gratuity or leave salary payable to his heirs or successors.

Note—(3) The terms "pay" and "substantive pay" for the purpose of the rules contained in paragraph 244 to 250 include sterling overseas pay.

Note—(4) Advances to permanent salaried industrial establishment of the Government Printing and Stationery Department, will continue to be governed by the rules in this Chapter and Chapter X..

242-A (a) Heads of Offices will effect recovery of the advances granted in accordance with the provisions of the rules in this chapter, and of interest, if any recoverable and see that the conditions attached to each advance are fulfilled,

(b) Detailed accounts in respect of individual advances, of which recovery is to be made in more than sixty instalments (advance paid under the paragraphs 244 to 246) will be maintained by the Accountant-General. In respect of these advances the Accountant General will verify the outstanding balance shown in the schedules

of recovery with those worked out in his office every month and take up the matter with Drawing Officers, if there is any discrepancy. He will send to every Drawing Officer a communication confirming the correctness of the balances shown in the schedules of recovery appended to the bills for February paid in March, or pointing out discrepancy, if any, in the same,

(c) Heads of offices will maintain detailed accounts of advance sanctioned to Government servants in terms of the Paragraph 247 in this chapter,

(Correction Slip No. 35, dated September 15, 1983)

[Vitta (Lekha) Anubhag-1, File No. 15(2)/90]

Estimates

243. The Government will prepare annually an estimate of all advances and recoveries for the coming year as can be foreseen and communicate the details of appropriation to the Accountant General.

House Building Advances

244-A. With the sanction of the Government, a Head of a Department, a Secretary to Government or a District and Sessions Judge, an advance may be granted to a Government servant—

(i) to build a house (including purchase of the site); or

(ii) to purchase a house (including the cost of effecting repairs to it); or

(iii) to rebuild a, house, provided that the rebuilding involves complete demolition of existing building; or

(iv) to effect repairs to the house, provided that such repairs are not in the nature of ordinary repairs but are required to make the house habitable and involve an outlay large in comparison with the value of the house.

An advance is permissible in bonafide cases, where the house is required for the servant’s personal residence. It may either be at the place in which he is actually

serving or at any place in India where he proposes to reside permanently after his retirement. Sanction of an advance will be subject to the following conditions :—

(a) The Government servant will be required to give an undertaking that he will not dispose of the house constructed or purchased with the advance without prior sanction of Government. Provisions of paragraph 244-E will also be complied with.

(b) The Government servant does not own any other residential house other than the ancesteral house.

Ordinarily no advance is permissible to a servant who is likely to retire before complete recovery can be effected.

Explanation—(1) Advances are given to enable a Government servant to build or purchase a house, subject to specified conditions, for his residence. Ordinarily an advance to build or purchase a second house will not he granted; and when approved will be subject to the condition that the first house must be sold and the sale-proceeds applied towards the second house. In such cases the advance will also not exceed the amount by which the sale proceeds falls short of the amount of house repairing advance admissible under paragraph 244-B (2).

Explanation—(2) The advance is also admissible for paying the premium to acquire lease-hold rights of a plot of land and construction of a house thereon.

244.b(1). The amount of house building advance–

1– The limit of an advance for the construction/purchase of a house shall now be fifty months basic pay or Rs. 2,50,000/– which ever is less. Its recovery with interest will be in maximum 240 monthly instalments.

2– The limit of an advance for repair/extension of a house shall be fifty months basic pay or Rs. 60,000 which ever is less. Its recovery with interest will be in maximum 120 monthly instalments.

Note:– The actual amount of advance payable shall not exceed the actual cost of construction/purchase/repair/extension of a house.

2. Capacity to repayment–

The repayment capacity of an applicant government servant shall be determined on the following basis:–

Remaining Service period *Slab of repayment capacity*

(A) An employee retiring after 20 years.	*35 per cent of basic pay*
(B) An employees retiring after 10 years but before 20 years.	*40 per cent of basic pay*
(C) An employees retiring within 10 years.	*50 per cent of basic pay*

"Capacity to repayment" means that the monthly amount of instalment of repayment of the proposed advance shall not exceed the amount fixed in the slab above. In cases where the amount of monthly instalment of repayment is determined on the basis of advance admissible under sub-para (1) and (2) above is estimated to be more than the amount fixed in the slab above the amount to be sanctioned shall be reduced up to the limit on the basis of which monthly amount of the instalment of repayment shall not exceed the limit of the slab fixed above.

Note:– While determining the repayment capacity of a government servant in order to fix the amount of instalment for recovery of the sanctioned advance, the deductions already being made from the government servant's pay should also be taken into consideration to ensure that it will be possible to make recovery of the instalment so fixed.

3. Maximum cost ceiling limit–

For the purchase of house building advance the cost ceiling limit will be 150 times the basic pay of the government employees applying for house building advance subject to a minimum of Rs. 2.50 lakhs and maximum of Rs. 6 lakhs.

But where the administrative Department is satisfied on the merits of any specific case they may relax the cost ceiling up to in maximum of 25 per cent of the cost ceiling mentioned above.

In cases of houses to be purchased under the self financing scheme, the limit of the cost mentioned above shall include the cost of land and its development charges.

The advance for house building/purchase/repair/extension to state cadre officer of all India services shall be sanctioned according to the provisions of "The All India Services (House Building Advances) Rules, 1978".

C. S. no. 104 Dated: 3–10–97

[Vitta (Lekha) Anubhag–1, File No. 15(2)/80]

(4) Not more than one advance shall be made for the same house ; nor shall a servant be granted a second advance while any portion of a previous advance with

interest accured thereon in accordance with note 2 of the paragraph 242 is outstanding against him. An advance to repair a house which has been built or purchased with a previous advance may be made, but unless the Government permit otherwise, at least five years must elapse since the previous advance was drawn. Not more than one advance shall be made for repairing the same house.

[Existing para 244–B(3) is renumbered as para 244–B (4).vide C. S. no. 104 Dated: 3–10–97]

NOTE—A second advance may be sanctioned when the house, for which an advance was originally granted, is subsequently destroyed by storm, fire or other accidental cause, or when it ceases to be a Government servant's property on a partition of the family estate. The advance in such case will not be treated as a second advance for the same house.

244-C. An advance shall ordinarily be drawn in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence must be produced showing that the amount of an instalment has been utilized for the purpose for which it was drawn before the next instalment is paid. When, however, the amount of an advance is small and the drawing officer certificates that it is likely to be utilized within three months, it may be drawn in one sum. When an advance is granted for the purchase of a house or the purchase of hand on which to build a house, it may also be drawn in full.

Any surplus amount left out of an advance must be refunded to the Government immediately.

244-D. Advances will be recovered by deductions from the monthly pay bills of the Government servant concerned in the number of instalments as laid down in paragraph 244-B (1) and (2). The sanctioning authority may, however, permit recovery to be made in a smaller number of instalments if the servant so desires. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered.

Repayment of an advance taken in one lump-sum shall commence with the first issue of pay after the amount has been drawn. When an advance is drawn in instalments, repayment shall commence from the fourth issue of pay after the first instalment is drawn. Recovery of interest will commence from the month following that in which the whole of the principal has been repaid :

Provided that where an advance is taken on or after April 1, 1966 to build a house (including purchase of a site) or to re-build a house, where the re-building involves complete demolition of the existing building, repayment of it may, if the Government servant so desires, be permitted to commence from the thirteenth issue of pay, after the drawal of the advance or the first instalment thereof, if the recovery of the advance with interest in monthly instalments, as prescribed in the rule, can be completed within the period the Government servant remains in service.

244-E. To secure the Government from loss consequent on a servant dying or quitting service before complete repayment of an advance with interest accrued thereon in accordance with note 2 to paragraph 242, the house purchased, built or repaired together with the land on which it stands, shall be mortgaged to the Government in Form no. 22, 22-B or 23, as the case may be. The borrowing servant is responsible that the mortgage bond is registered within four months from the date of its execution. The bond, so registered, will be retained by the sanctioning authority.

Mortgaged property will be released on liquidation of the full amount due by a re-conveyance deed in Form 24.

If the advance to a Government servant is sanctioned for the purchase of a house under "Self Financing Scheme'' of a Public Sector institution which has agreed to enter into a Tripartite agreement in Form No. 22-E with the State Government and the loanee, the Government servant shall have to execute the Tripartite Agreement and also to give surety in Form No, 25 E of two permanent Government servants who are equal in rank to the applicant and who are not likely to retire before the house in question is mortgaged in favour of Government.

(Correction Slip no. 28 dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

If a Government servant has taken loan from L. I. C., U. P. Avas Vikash Parishad, U. P., Sahkari Avas Sangh or Govt. of India establishment Housing Development Finance Corporation Nationalised Banks and Scheduled Banks, Canara Bank sponsored, "Can Fir Homes Ltd" in first instant for purchase of plot/house construction (including loan for purchase of a Plot/house) and has mortagaged the said plot/house in favour of the concerned financial institution in the first charge, and the amount of such loan remains insufficient for purchase/ construction of the said plot/house; the Govt. servant may also be sanctioned an advance from govt. as admissible under the rules contained in the F. H. Book for completing the purchase/construction of the said plot/house on the condition that the concerned financial institution has no objection to the concerned plot/house being mortgaged in favour of Govt. as the second charge.

In such cases for mortgaging the plot/house in favour of concerned institution in the first charge and in the second charge in favour of Government add in the end of the present concerned mortgage deeds the following :–

"Not with standing anything herein before contained it is hereby declared that the property hereby mortgaged is subject to the first charge of ..... under the deed of mortgage dated ..... registered as no.....in Book ..... Vol. ..... on pages ..... to ..... at the office of the Sub-Registrar..... on the ..... day of ..... 19 ..... and the mortgagor hereby convenants the one, the mortgagor will not create any further encumberance on the said property without the written permission of the mortgagee".

In such cases in which advance for construction/purchase of house has been sanctioned to the Govt. servant by the State Govt. and the Govt. Servant desires to take additional loan from the above mentioned financial institutions for completion of construction/ Purchase of house, he shall obtain permission from the authority who has sanctioned the advance. The permission to take a loan from the said institutions be granted only when the authority sanctioning the advance has satisfied himself that the advance sanctioned to Govt. servant is insufficient to complete the construction or purchase of the plot/house. In such cases also the said plot/house may be mortgaged in the first charge in favour of the concerned institution and in the second charge in favour of the Govt. the mortgaged Bond shall be executed in prescribed form no. 22.

At the time of retirement of the Govt. Servant it will be specifically mentioned in the "No deeds certificate" that the amount of advance sanctioned by government for purchase of plot/house, construction/renovation/extension of a house and the interest thereon has been fully recovered or an amount of Rs. of advance/ interest is still due which is to be recovered.

The Mortgaged property will be released on liquidation of the full amount due by a reconceyances deed in form no. 24 A

After recovery of house building advance with interest granted in service time of government servants and on receiving "No, dues Certificate" from Accountant General, the property (Land/House) Mortgaged as garantee against advance, in case of untimely death of the employee for demortgaging the property (Land/House) in favour of legal suceesor/suceessors (husband/wife, father/mother, real brother/brothers, son/sons etc, as the case may be) newly prescribed form no. 24 A under above rule 244 E wide be utilized.

C. S. No. 103 Dated 3.10.1997

Finance (Account) Section–1 File No. 15 (2) /80

244-F. With the sanction of Government, a servant who has been granted an advance may dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or with like sanction he may transfer it to any servant of similar or higher rank on pay not less than his, when future deductions shall be made from the pay of such servant.

244-G. The last pay certificate granted to a servant holding an advance shall specify the original amount repaid and the balance outstanding together with interest accrued in accordance with note 2 to paragraph 242.

244-H. The following procedure shall regulate the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. In the case of an advance for the purchase of land and construction of a house on the land so purchased the applicant must state separately the amount required for purchasing the land and for building the house.

(2) The applicant must state whether he has at least ten years more to serve prior to retirement and have no intention of retiring within ten years from the date of his application ; provided that in the case of an advance for repairing a house the minimum period shall be five years. The applicant's immediate superior officer shall certify whether the statement may be accepted as correct.

(3) The applicant shall also provide satisfactory evidence of his title to the land on which the house stands or is proposed to be built. When the advances is required for the purchase of a house or land on which to construct it, the applicant shall show that he will have undisputed title to the house or land on payment of the purchase price, and that there will be no obstacle to it being mortgaged to the Government.

NOTE—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of the Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagers title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgager). The mortgage bond in such cases will be in Form 23.

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken no lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the

sanctioning authority finds that such dues have not been paid by the borrower, steps may be to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

Insert the following paragraph as sub-Paragraph 4 after note below sub-paragraph (3) of this paragraph:

(4) The applicant whose land/house is in joint ownership or on joint lease with him/her and his wife/her husband; his/her real brothers; his/her father, mother, or his/her son(s) should, alongwith his/her application, submit a letter from his wife/her her husband, his/her real brother(s) his/her father, mother; his/her son(s); as the case may be, mentioning therein that he/she they are prepared to and shall mortgage as security, jointly his/her their share of the land/house in favour of Governor to ensure repayment of the advance applied for, if sanctioned to the applicant. In case of joint ownership, the land or house shall be mortgaged in Form no. 22-D and in case joint lease, in Form no. 23-A.

(Correction Slip no. 29, dated 15-9-83)

[Vitta (Lekha) Anubhag-1, File no. 15(2)-1980]

244-I. The sanctioning authority is required to satisfy himself as to the amount of the proposed advance and the applicant's title to the property or the title which he will acquire on payment of the purchase price and, further, that there will be no legal obstacle to the property being mortgaged to the Government and that the Government will have the right of foreclosing on the condition mentioned in the mortgage bond. Where there is any doubt as to the validity of that title or otherwise, the revenue and registration authorities or, if legal advice is necessary, the Government pleader of the district concerned should be consulted through the Collector under rule 73 of the Legal Remembrancer's Manual.

244-J [Deleted]

244-K. The order of sanction shall be issued only after necessary allotment of funds has been made by Government in the Finance Department in the year in which payment of the advance or a portion thereof will be made.

244-L. The sanctioning authority will maintain a register of applicants in the order in which the applications are received and shall sanction advances strictly in the order in which the applications are received, subject to completion of necessary formalities. Applications not met in a year will be carried forward to the next year.

244—M

244-M. Advance for the construction or repair of a house :—

(1) On receipt of an application, the sanctioning authority will examine the regularity of the application, with reference to the points mentioned in paragraphs 244-H (2) and 244-I

(2) After the sanctioning authority has satisfied himself on the points referred to above, he will forward to the applicant a form of mortgage bond in Form no. 22 or 23, as may be necessary, for the purpose of mortgaging the property to the Government.

(3) The applicant will execute the bond and submit it to the sanctioning authority.

(4) After the Government in the Finance Department have allotted funds the sanctioning authority may sanction the advance payable in two or more instalments. When the amount of the advance is small and the drawing officer certificates that it is likely to be utilized within three months, it may be made payable in one instalment.

(5) The order of sanction must fix a definite date within one month from the date of sanction or 31st March, whichever is earlier during which period the first instalment or the whole advance, as the case may be, must be drawn.

244—N

244-N. Advances for the purchase of land and construction of a house thereon :—
(1) The sanctioning authority will first act as in clause (1) of the preceding paragraph. On allotment of funds by Government in the Finance Department, he may sanction an advance for only so much as in required to purchase the land. The sanctioning order must fix a definite date within one month of the date of sanction or March 31, whichever is earlier, during which period the advance must be drawn.

(2) Immediately on receipt of the sanctioning order, the drawing officer will have an agreement in Form no. 22-A executed by the borrowing servant and see that it is in order. He will send it to the sanctioning authority at the same time as the bill for the advance is prepared and presented for payment. Where the applicant is authorized to sign his bill, he must similarly execute and send the agreement to the sanctioning authority at the time of drawing the advance.

(3) Within one month of the date of drawal of the advance, the borrowing servant must purchase the plot of land with the advance and execute a mortgage bond in Form no. 22-B. On receipt of the mortgage bond, and not before, the sanctioning authority may sanction a further advance of the amount required for construction of the house as in paragraph 244-M.

244-O

244-O. Advance for the purchase of a house with land appurtenant thereto—The procedure set out in paragraph 244-N in regard to the purchase of land will, mutatis mutandis, apply. An agreement in Form no. 22-C and a mortgage bond in Form no. 22 will be used.

244—P——244—Q

244-P. Advance for the purchase of a house and repairs to it—The procedure set out in paragraph 224-N will mutatis mutandis, apply. An agreement in Form no. 22-A and a mortgage bond in Form no. 22 will be used.

244-Q. The sanctioning authority should invariably furnish the Accountant General within four months from the date on which the advance, or an instalment thereof, is drawn, with a certificate that a mortgage bond has been executed in the form prescribed in these rules.

Motor Car and Jeep etc.

245. The Government, a Secretary to Government, a Head of Department and a District and Sessions Judge may sanction an advance for the purchase of a motorcar, a jeep or a land rover to a Government servant when they consider that it is required for the convenient transaction of Government business and possession of the conveyance which he will use for transaction of Government business will add to the efficiency of the Government servant concerned.

(Correction Slip no. 25, dated March 26, 1983).

[Vitta (Lekha) Anubhag-1, File no. 15 (4)/75].

NOTE—(1) In paragraphs 245, 245-A to 245-N "motor-car" is also to be taken as covering a motor boat.

Note—(2) Advance for the purchase of a Motor Car may be sanctioned to the Government servants whose basic pay is Rs. 1,500 or more.

(C. S. No. 63 dated August 4, 1986.)

[Vitta (Lekha) Anubhag-1, File No. 15(4)/75].

245-A. The total amount to be advanced to a servant shall not exceed Rs. 60,000 or twenty four month's pay or the anticipated price of the motor car, whichever is least, If the actual price is less than the advance taken, the balance must be refunded to the Government immediately.

C. S. no. 59, dated July 18, 1986

[Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

NOTE—For the purposes of an advance drawn in England in respect of a motor-car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

245-C. (1) A Government servant who is on leave or about to proceed on leave for whom an advance has been approved by the Government will not be allowed to draw the advance earlier than a week before the expiry of the leave but a Government servant who is on leave out of India or about to proceed on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(2) A servant taking an advance from the High Commissioner within six weeks of his departure for India under clause (1), may include in the amount of the advance required charges separately estimated on account of freight on the motor-car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of a Government servant who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, plus the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE—A Government servant, who purchases a car in Europe prior to six weeks of his department back to India and who does not hold a post for which a motor-car has been definitely recognized by the Government to be necessary, should if he proposes to apply for an advance on return to India, inform the Government of his intention and obtain their consent before he brings a car to India.

245-D. Recovery of an advance will be made by deducting monthly instalments equal to one ninety-sixth part of the advance actually drawn and utilized on the purchase of a motor-car from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been paid.

NOTE—The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

245-E. A motor-car purchased with an advance must be hypothecated to the Government.

245-F. A motor-car purchased with an advance must be insured. Insurance must be complete cover against loss or damage by fire, theft or accident, when the car is in use and accordingly insurance on owner driven terms is not valid. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

(a) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an insurance company in the event of an accident, or

(b) the car is not insured against accident for any seasons of the year during which it is not in use but is stored in a garage.

Insurance must also be continued throughout the period of an advance, the amount for which a car is insured at any time being not less than the outstanding balance of the advance at that time with interest accrued from the beginning of the period. If, at any time, for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the Government servant will be required to refund the difference to the Government. The amount to be refunded in such a case will be recovered in not more than three monthly instalments. Failure to ensure a car or to renew the insurance policy in

time will render the Government servant liable to refund the entire outstanding balance of the advance, with interest due thereon, at once.

NOTE—The Accountant General accepts such evidence, as he consider adequate to show that a motor-car has been sufficiently insured within the specified period and that the insurance is regularly renewed at the proper time. He will bring to the notice of the Government any cases in which such evidence is not forthcoming.

245-G. Except when a servant proceeds on leave other than leave on average pay not exceeding four months or retires from service, or is transferred to a post the duties of which do not render the possession of a motor-car necessary, the previous sanction of the Government is necessary to the sale by him of a car purchased with the aid of an advance which with interest accrued in accordance with note 2, to paragraph 242, has not been fully repaid. If a servant wishes to transfer such a car to another servant who performs duties of a kind that renders the possession of a motor-car necessary, the Government may permit the transfer of the liability attaching to the car to the latter servant, provided that he records a declaration that he is aware that the car transferred to him remains subjects to the mortgage bond and that he is bound by its terms and provisions.

NOTE—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 90 days."

245-H. In all cases in which car is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid the sale-proceeds must be applied, so far as may be necessary towards the re-payment of such outstanding balance. If the car is sold on the instalment system, the borrowing servant must repay in full the outstanding balance on receipt by him of the first instalment of the price : provided that when the car is sold in order that another car may be purchased, the Government may permit a servant to apply the sale-proceeds towards such purchase, subject to the following conditions ;

(a) The amount outstanding must not exceed the cost of the new car.

(b) The amount outstanding must continue to be repaid at the rate previously fixed.

(c) The new car must be insured and mortgaged to the Government as required by these rules.

245-I. (Deleted).

245-J. An advance is not admissible to a Government servant proceeding on deputation out of India.

245-K. A servant may be allowed advances to purchase more than one car at a time if it can be shown that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of Such advances against a particular servant does not exceed the limit within which advances may be given.

245-L. Advances for the purchase of motor-cars to Government servants in foreign employ may be granted from the funds of the foreign employer; and when the employer desires to make such an advance, he should apply to the Government for sanction. The Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the servant were serving directly under the Government. In special cases, however, where a Government servant's services have been lent to a municipality whose financial position will not permit of the advance being made from its funds, the Government may, at their discretion, sanction an advance from the revenues of the State, provided the servant's duties are such as to render the possession of a motor-car practically a necessity.

NOTE—The unrecovered portion of an advance for the purchase of a motor car granted to a Government servant from the funds of a foreign employer under paragraph 245-L.ibid, should be refunded by the Government servant direct to the foreign employer on his reversion from the foreign service. The Government servant concerned should make his own arrangements to remit the balance of the advance taken/interest due, etc. to the foreign employer direct by cheque/Bank Draft, and such recoveries should not be effected through pay bills etc. for remittance to foreign employer.

245-M. The order of sanction to an advance in India will be operative for a month only from the date of sanction.

245-N. The following procedure is prescribed for regulating the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. The applicant must invariably submit a declaration to the effect that he has read the rules regulating the grant of such advances and will abide by them, and that, if he delays executing the mortgage bond or taking out insurance beyond the period mentioned in the rules, he is liable to re-pay the entire advance in one lump sum at once.

(2) The borrowing servant will execute an agreement in Form no. 25-A, at the time of preparation and presentation of his bill for the advance for payment and send it

immediately to the Government direct. He must also record on the bill that the agreement has been executed and sent to the Sanctioning authority.

Correction Slip No. 87 Dt. 9-1-89

Finance (Account)Section-1 File no.15(4)/75

(3) The borrowing servant must purchase a motor-car with the advance, and the advance must in no circumstances be utilized in obtaining a car on the hire purchase or instalment system. He must also execute mortgage bond in Form no. 25 within one month which will be reckoned from the date of execution of the agreement. A servant drawing an advance in England must execute a personal security bond in the form prescribed by the Central Government at the time of drawing the advance.

Para 245-(N) (4) and Note (1)and (2) deleted vide Correction Slip No. 87 Dt. 9-1-89

Motor Cycle or Scooter

245-B. A servant may purchase a motor cycle scooter with an advance granted to him for the purchase of a motor-car, if he so desires, subject to the conditions regulating the grant of advances for the purchase of motor cycle scooter laid down in paragraph 246.

246. The Government, a Head of Department, a Secretary to Government and a District and Sessions Judge may sanction an advance to a Government servant for the purchase of a motor-cycle or scooter subject to the following conditions :

(1) Advance for the purchase of a Motor Cycle or Scooter may be sanctioned to the Government servants whose basic pay is Rs. 600 per month or more.

(C. S. No. 64, dated August 4, 1986.)

[Vitta (Lekha) Anubhag-1 File No. 15(4)/75].

(2) That the advance is given only when the Government consider that it is for the convenient transaction of Government business that the Government servant should use a motor-cycle in the discharge of his duties.

246 (3) That the amount of advance does not exceed twelve month's pay or Rs. 10,000 or eighty per cent of the anticipated price of the vehicle, whichever is least,

if the actual price paid is less than the advance taken, the balance should be forthwith refunded to the Government.

C. S. no. 60, dated July 18, 1986

[Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

(4) That the recovery is made by deducting monthly instalments equal to one-seventy second part of the advance actually drawn and utilized on the purchase of a motor-cycle or scooter from the pay bill of the Government servant concerned commencing with the first issue of pay after the advance is drawn, and that the amount of interest calculated in accordance with note 2 to paragraph 242 is recovered as laid down in paragraph 244-D. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) That, except when a Government servant proceeds on leave other than leave on average pay not exceeding four months or retires from the service of the Government or is transferred to a post, the duties of which do not render the possession of a motor-cycle necessary, the previous sanction of the Government is necessary to the sale by him of the vehicle purchased with the aid of an advance which with interest accrued in accordance with note 2 to paragraph 242 has not been fully repaid. If a Government servant wishes to transfer such a vehicle to another Government servant who performs duties of a kind that renders the possession of the vehicle necessary, the Government may permit the transfer of the liability attaching to the vehicle to the latter Government servant, provided that he records a declaration that he is aware that the vehicle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

N.B.—In the case of Government servants recruited to the State, specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months’’ occurring in this rule shall be taken to mean "earned leave not exceeding 120 days.’

(6) That in all cases in which a vehicle is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance, and if the vehicle is sold on the instalment system, the borrowing Government servant must repay, in full the outstanding balance on receipt by him of the first instalment of the price. Provided that when the vehicle is sold only in order that another vehicle may be purchased, the Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions :

(a) the amount outstanding shall not be permitted to exceed the cost of the new vehicle;

(b) the amount outstanding shall continue to be repaid at the rate previously fixed;

(c) the new vehicle must be insured and mortgaged to the Government as required by these rules.

NOTE—The last sentence of paragraph 245-A and paragraphs 245-E, 245-F and 245-J to 245-N apply to this paragraph also.

246-A. Advance to a whole-time regular government servant whether temporary or permanent, whose monthly pay is rupees Four hundred or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or auto-cycle. The maximum amount of advance admissible should not exceed ten months' pay or rupees 4,500 or eighty per cent of the anticipated price of the Vehicle, whichever is less.

In the case of those employees whose pay scales have not been revised or whose services were out of the jurisdiction of the Second Pay Commission or who have not opted the Pay Scales recommended by the Second Pay Commission the D.A. sanctioned up to 1-7-79 will also be treated as a part of the basic pay for eligibility for sanction of advance for the purchase of Moped/Auto-Cycle.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the Government servant in a maximum number of seventy-two installments. The rates of interest to be levied in the advance shall be same as they are determined by the government from time to time for the advances for the purchase of a motor cycle or scooter.

(C. S. No. 70, dated 15-7-87.)

[Vitta (Lekha) Anubhag-1, File No. 15(8)-84.]

Substitute the following for paragraph 246-A (as inserted vide C. S. no. 70 dated 15-07-1987):

246-A Advance to whole time regular state government servant whether temporary or permanent whose monthly basic pay is rupees eight hundred and fifty or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or autocycle. The maximum amount of advance admissible should not exceed 10 months pay or rupees 6,000/– or anticipated price of the vehicle, whichever is less.

In the case of those employees whose pay scales have been revised but have not been implemented or whose pay scales have not been revised or who have not

opted the revised pay scales, the admissibility of advance for the purchase of moped/ auto–cycle, the basic pay will be treated the estimated amount adding the following items:–

(a) The admissible basic pay in the present pay scales.

(b) The D. A. admissible on 1.1.1986 on the above basic pay.

(c) Ad hoc D. A. admissible on 1.4.1986 on the above basic pay.

(d) The total amount of three instalments of interim relief received on the above basic pay.

Advance for the purchase of moped/ auto–cycle sanctioned earlier will not be reconsidered after fixation of pay in the revised pay scales.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the government servant in a maximum number of seventy instalments and the rates of interest to be levied on the sanctioned advance shall be same as they are determined by the government from time to time for the advances for purchase of a motor cycle/scooter.

The second advance to government servants for purchase of moped/ auto–cycle may be sanctioned after a period of four years from the date of receipt of last motor vehicle advance.

C. S. No. 102 Dated 30–6–93

Vitta (Lekha) Anubhag–1 File no. 15 (8) / 84

Cycle

247. The Government or other subordinate authority to whom power may be delegated, may sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an all-India service for the purchase of means of conveyance other than a motor car, a motor-boat, or a motor-cycle/scooter, subject to the following conditions :

(1) An advance will be allowed only when the post held entails duties involving touring. In the case of purchase of bicycles the advance may, however, be granted even though the post held does not entail touring, if in the opinion of the

Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to a Government servant shall not, except under the special orders of the Government, exceed Rs. 350 or two months' pay or the anticipated price of the article to be purchased, whichever is less. If the actual price paid be less than the advance taken, the balance must be immediately refunded to the Government.

C. S. No. 93 Dated : 26-10-89

Vitta (Lekha) Anubhag-1 File no. 15 (5) / 84

(3) Recovery will be made, unless the Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advances from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2, to paragraph 242, will be recovered as laid down in paragraph 244-D.

NOTES—(1) The Heads of Departments mentioned in rule 248 are authorized under this clause to extend, up to a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of bicycle should be repaid to the Government.

(2) The recovery of an advance made under this rule must commence from the month following that in which it is taken.

(4) The article purchased with the advance will be considered to be the property of the Government until the advance with interest accrued thereon in accordance with note 2 to paragraph 242 is repaid.

(5) The advance should not be drawn by the Government servant before it is actually required for payment A breach of this rule will constitute a financial irregularity.

NOTES—(1) The Government have decided that an advance under this paragraph or under paragraph 248 may be allowed to a Government servant to purchase more than one means of conveyance at a time if it can be shown to the satisfaction of the sanctioning authority that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of such advances against a particular Government servant does not exceed the limit within which advances may be given.

(2) Advances for the purchase of bicycles must on no account be utilized on other objects. To prevent this, the head of an office, when forwarding to the Accountant General the certificate furnished by an applicant showing the actual price paid for the bicycle, should invariably add a certificate of his own to the effect that he has satisfied himself that the bicycle has been purchased for the amount stated.

248. The power to sanction advances under paragraph 247 has been delegated to—

(1) all Heads of Departments in respect of non-gazetted subordinates serving under them.

(2) Superintendents of Police in respect of sub-inspectors of police serving under them for the purchase of horses only, subject to the conditions set out in that paragraph and the further conditions—

(a) that the limit of the allotment placed at the disposal of the sanctioning authority by the Finance Department is not exceeded,

(b) that the amount of advance must not be drawn from the Treasury until it is actually required for disbursement, and

(c) if any portion of the advance is not utilized for the purpose, it must immediately be refunded into the Treasury.

Other Advances

249. Advances may also be made under the rules specified below :

(a) To a Government servant under orders of transfer or proceeding for higher studies or training at the instance of Government up to an amount not exceeding one month’s substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer etc. Such advances may be sanctioned by any authorities who should not ordinarily be of lower rank than the head of office in the department concerned. The advances should be recorded on the Government servant’s last-pay certificate. The advance of pay should be recovered from the pay of the Government servant in three equal monthly instalments beginning with the month in which a full month’s pay is drawn after the transfer etc. The advance of travelling allowance should be recovered in full on submission of the Government servant’s travelling allowance bill.

NOTES—(1) The advance referred to in this clause is also permissible to Government servant who receives orders of transfer etc. during leave.

(2) Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who under note 2(a) to paragraph 42-II of the Travelling Allowance Rules in Financial Handbook, Volume III, follows him within six months from the date of his transfer etc., and in respect of whom an advance of travelling allowance has not already been drawn.

(3) Officers competent to sanction advances under this clause may sanction such advances for themselves also.

(4) When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actually make or complete the journey with him. In such a case, the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of the travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

(5) The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there on production of the last-pay certificate showing that no advance was drawn at the old station.

(6) The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(7) No advance is admissible under clause (a) above in cases in which the transfer etc. of a Government servant does not involve a change of station.

(8) The word "pay" occurring in this paragraph is a general term and includes leave-salary.

(9) Recovery of the advance granted under this paragraphs should not commence until the Government servant concerned joins his new appointment and draws full month's pay or and leave-salary.

(10) The amount of an advance of pay granted to a Government servant, transferred to service under a foreign employer should be reimbursed to Government by the foreign employer in lump sum by sending a cheque or demand draft in favour of the Audit Officer/Accounts Officer on whose records the advance is originally booked.

(11) An advance of pay to a Government servant on his reversion from foreign service should be granted by the foreign employer only with the concurrence of the

authority competent to sanction the transfer of the Government servant to foreign service. As for its repayment to the foreign employer immediately on receipt of a demand from the foreign employer, duly supported by a copy of the cash receipt obtained from the Government servant concerned (which should be duly certified by the foreign employer) at the time of the payment of the advance, the competent authority should refund the total amount to the foreign employer by means of a bank draft. The recovery of the advance from the Government servant should be watched in the same manner as laid down under paragraph 249 (a).

(12) An advance of Travelling Allowance, which may be granted by a foreign employer to a Government servant on his reversion from foreign service, should be adjusted in the T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. Bill should be sent direct to him by the Government servant.

(b) To any Government servant in the civil department provided no advance has been drawn under clause (a) above :

(i) on arrival in India on first appointment of an amount not exceeding two months' substantive pay less the amount of any advance made in England;

(ii) on return from leave other than leave on average pay not exceeding four months' or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000, whichever is less, in addition to any advance made in England.

N.B.—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 120 days."

NOTES—(1) The advance may be drawn under the orders of the Accountant General from any Treasury in India to be specified in such orders. Such advances as well as similar advances made in England are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception—(1) The recovery of an advance made under the leave rules of the Defence Department is regulated by those rules.

Exception—(2) Special passage advances made in England by the High Commissioner for India at his discretion to enable Government servants to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances, vide note 2 under paragraph 242.

(2) The whole or any portion of the pay due to a deceased Government servant at the time of his death may be withheld in or towards liquidation of any unadjusted advance of pay made to him in England.

No demand for repayment of an unadjusted advance of pay made in England (except where security has been required) should be made against the estate of a deceased Government servant ; but in exceptional circumstances e.g. when a deceased Government servant leaves no kin entitled to share in his estate, which therefore devolves on the Government as bona vacantia), an unadjusted portion of such an advance may, under the special orders of the Government, be recovered from the estate of the deceased person.

(3) When a Government servant on arrival in India on first appointment asks for an advance and produces no last-pay certificate, an advance may be granted by the Accountant General concerned on the Government servant furnishing declaration that he has not received any advance from the High Commissioner.

(c) (i) To a gazetted or a non-gazetted Government servant (including an inspecting officer) required to proceed on a prolonged tour in the interior places which are difficult of access, an advance not exceeding 90 per cent of the anticipated amount to cover his personal travelling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour such as those for the hire of conveyance or animals for carriage of records, tents or Government property.

(ii) To a gazetted or a non-gazetted government servant, up to 90 per cent of the anticipated amount in cases of all journeys in respect of which travelling allowances is admissible as for journeys on tour.

Notes—1. Heads of the offices are authorised to sanction advances mentioned in this rule. They may sanction such advances for themselves or any other gazetted officer in their own offices also provided the amount of the travelling allowance is not likely to be less than Rs. 200 (two hundred) at a time.

2. A second advance cannot be made to a Government servant until the first advance has been adjusted.

(C. S. no. 39, dated 20-1-1984)

[Finance (Acctts.) Sec. 1, File no. 15 (9)-72].

3. The amount of advance granted under this rule shall be adjusted within 15 days from the completion of tour or the date on which the government servant resumes duty after completion of tour."

(Correction Slip No. 100, dated 8-6-92)

[Vitta (Lekha) Anubhag-1, File No. 15(9)-72]

(d) To a Treasury Officer or Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For low-suits to which the Government is a party.

NOTE—The advances mentioned in clauses (c), (e) and (I) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of the establishments.

(f) (Deleted).

(g) (Deleted).

(h) To Treasury Officers in districts where the cash transactions are conducted by the Bank two advances every month for the payment of petty pensions to pensioners of civil departments. In cases, however, where the amounts of advances cannot be determined accurately, more than two advances may be drawn according to the circumstances of each Treasury. Such advances should, however, be as few in number as possible.

NOTE—For the purposes of this rule pensions of Rs. 300 per mensem or under will be considered as petty.

(i) To district officer to meet expenses in connexion with the detection of excise cases, subject to monthly adjustment by the Accountant General on submission of a certified bill.

NOTE—The expenditure should be debited to the final head, viz. "8— State Excise—District Executive Establishment—Allowances and Honoraria—Rewards"; but the amount should be held under objection for want of a certified bill, and should on no account be allowed to remain unadjusted beyond the end of March each year.

(j) To recruits for the post of police constable by the Superintendent of Police an advance of pay not exceeding *Rs. 100* in each case. The advance will be recoverable in five monthly installments as laid down in paragraph 396 of the Police Regulations.

[Rs. 100 substituted for Rs. 5 as per C. S. no. 15 dated 06-11-1981.]

[Vitta (Lekha)Anubhag -1 File no. 15(4)/1981]

(k) To a police officer by the Inspector General of Police on the conditions laid down in paragraph 470 of the Police Regulations an advance not exceeding Rs. 300 in amount to meet the expenses of his defence in connexion with civil or criminal proceedings instituted against him otherwise than by Government in respect of any act purporting to have been done in his official capacity. The advance will be recovered or adjusted against the amount, if any, which may, on the conclusion of the case, be sanctioned by Government for payment to the police officer under the provisions of paragraphs 470 (7) (e) and 470 (8) (j) of the Police Regulations. Simple interest at 5 per cent per annum will be charged on the balances outstanding on the last day of each month. At the time of sanctioning the advance, the Inspector General of Police will determine the amount of each monthly instalment in which, should the advance become recoverable, it will be refunded. The amount of each instalment should be in whole rupees except in the case of the last instalment and should be determined in such a way that, in the event, of full recovery being necessary, the number of instalments should be reasonable having regard to the amount of advance sanctioned and the monthly pay of the recipient. Interest will be recovered in one or more instalments of the same, or nearly the same, amount as the instalments of the principal after the principal has been completely recovered.

(l) To Superintendents of Police, up to a limit of Rs. 300 in each case of the districts mentioned below,* and up to limit of Rs. 150 in each case of the other districts of the State, to meet (i) urgent contingent charges, and (ii) the travelling allowance of non-gazetted police officers and men, deputed on duty to places outside their jurisdiction—

(a) in the event of an emergency such as a communal riot or other disturbance of peace, or

(b) in connexion with dacoities or in other emergent cases.

The advance is subject to adjustment on the completion of duty or March 31, whichever is earlier.

(m) (i) To all Commandants, Provincial Pradeshik Constabulary Battalions, advances up to a limit of Rs. 300 to meet urgent contingent charges and traveling allowances of non-gazetted police officers and men in emergent cases.

(ii) Advances may also be made by the Commandant of a Pradeshik Armed Constabulary Battalion up to a limit of Rs. 400 to such company or detachment of another Battalion as may be posted within his jurisdiction, to meet the railway fare, etc. for journeys to another place in emergent cases. The money so advanced will be re-imbursed by the Commandant of the Battalion concerned through book adjustment.

(n) Deleted

(Correction Slip no. 40, dated 20-1-84).

[Vitta (Lekha) Anubhag-1, File no. 15(9)-72]

(o) (Deleted).

(p) To District Magistrates and Superintendents of Police for laying traps in bribery cases, subject to monthly adjustment by the Accountant General on submission of certified bill.

(q) To the Assistant Director Health Publicity, advance up to a limit of Rs. 300 in

*Saharanpur, Meerut, Aligarh, Agra, Bareilly, Moradabad, Kanpur, Allahabad, Jhansi, Varanasi, Gorakhpur, Lucknow, Faizabad.

each case for meeting the contingent charges in connection with exhibitions. The advance is subject to adjustment within one month from the date of drawal or before March 31, whichever is earlier.

(r) To the Deputy Director incharge, Biological Products Section, Lucknow, temporary advances up to Rs. 800 (Rupees eight hundred only) for the purchase of live-stock, fodder and other consumable articles, only in such emergencies when the contractor fails to maintain the supplies. The amount spent in excess in making purchases from the open market should be debited against the contractor for which adequate security should be taken from the the contractor at the time of entering into the contract.

"The Deputy Director, Biological Products Section may draw an amount not exceeding Rs. 5,000 at one time for the purchase of Vaccine and Antigen from IVRI, Izat Nagar, or any other agency/firm. The advance should be adjusted before the end of the financial year.

(C. S. No. 58, dated March 24, 1986.

[Vitta (Lekha) Anubhag-1, File No. 15(2)/83.]

(s) To the Director of Fruit Utilization, temporary advances up to the maximum limit of rupees five thousand in each case for meeting contingent expenditure of emergent nature, such as cost of plants and chemicals, cost of transportation of plants and fruits cost of labour on field operations, etc., in respect of various units of the Directorate. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. These advances should be adjusted within a period of two months or before 31st March, whichever

is earlier. They will be treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

(t) To the Parivahan Ayukta, Uttar Pradesh, advances not exceeding Rs. 3,200 at a time, through contingent bills to meet expenses on conveying of motor vehicles purchased at out-stations. Within this limit the Convoy Commander may be given a basic advance of Rs. 200 plus an additional amount not exceeding Rs. 50 per vehicle for meeting the incidental charges. The advance so drawn should be adjusted within a period of two months from the date of drawal, but, in any case, not beyond the 31st March of the financial year in which the advance is drawn.

(u) To the Director of Agriculture, temporary advances up to Rs. 5,000 in each case for the purchase of bullocks for Government farms. These advances should be adjusted within a period of two months or before the close of the financial year, whichever is earlier.

(v) To the Director, Government Cement Factory, Churk, Mirzapur for making advance payment of estimated amount of custom duty and post charges is respect of such of the imported machinery for which suppliers of machinery insist on receiving advance payment of such charges before clearance from the port. The unspent balance of the advance will be refunded without delay.

(w) To All-India Service Officers, who are entitled to the leave travel conscession under the orders of Government, up to four-fifths of the estimated amount which Government would have to reimburse in respect of the cost of the journey both ways to the home town and back. Where the Government servant and members of his family avail themselves of the leave travel concession separately, i.e. at different times, the advance can be drawn separately to the extent admissible. The advance may be drawn for both the forward and the return journeys of the Government servant and/or the members of his family at the time of commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days. Where the period of leave or the period of absence exceeds three months or 90 days, the advance can be drawn for the forward journey only. When an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officer's family from headquarters is likely to exceed three months or 90 days, one half of the advance should be refunded to Government forthwith. Officers who are their own Controlling Officers for travelling allowance purposes, may sanction the advance to themselves. In the case of others, the sanction of the Controlling Officer would be required. The account of advance for leave travel journeys will be rendered after completion of the journeys in the same way as for an advance of travelling allowance on tour. The amount of the advance will be debited to the head of account to which the travelling allowance of the officer is finally debitable. The advance will have to be refunded forthwith, if the

outward journey is not commenced within thirty days of the grant of the advances. The travelling allowance claim in adjustment of the advance should be prepared within one month of the completion of the return journey.

(x) To the Director of Agriculture for making advance payment to the U.P. State Electricity Board on account of service connection charges in connection with electrification of tube-wells at Government Agricultural Farms against the sanctioned estimates of works. The unspent balance of the advance will be refunded without delay.

(y) To Government servants in lieu of their leave salaries at the time of proceeding on leave. The advance will be payable only in cases of earned leave or leave on private affairs and in the case of Government servants governed by F.R. 81/S.R. 157, leave on average/half average pay without medical certificate for a period of not less than 30 days or one month, as the case may be, other than leave preparatory to retirement. It will be interest free. *The amount of advance should not exceed the monthly pay together with dearness allowance / additional dearness allowance last drawn and should be in whole rupees; provided that if the period of leave exceeds 30 days or one month but does not exceed 120 days the advance may be sanctioned for the whole period of leave but drawn only for one month at a time.*. Usual deductions will be made from the advance. The advance will be admissible to permanent as well as temporary Government servants, but in the case of temporary Government servants it will be subject to the additional conditions given in paragraph 242. The authority competent to sanction advances to Government servants under paragraph 249 (a) may sanction the advance in lieu of leave salary also. The authority may sanction such an advance for himself also. The advance will be adjusted in full in the first leave salary bill of the Government servant. If the full amount of the advance cannot be so adjusted, the balance will be recovered from the next payment of pay or/and leave salary.

[The correction incorporated vide correction slip no. 12 dated 30-07-1981]

[Vitta (Lekha)Anubhag -1 File no.3/1(4)/65]

NOTES—(1) Accountant General's authority for the drawal of the advances even by gazetted officers will not be required.

(2) The amount of advance should be drawn on the bill in the form in which the pay and allowances of the Government servant are drawn. The authority sanctioning the advance must be quoted in the bill.

(3) The amount should be classified under the final head of account to which the leave salary is debitable.

(4) The last pay certificate granted to a Government servant holding the advance shall specify the original amount of advance, amount repaid and the balance outstanding.

(z) To the Pradhanacharyas of Bahudhandhi and Pravidhik Prashikshan Kendra and Adhikshaks of Ashram Type Schools, temporary advance up to Rs. 2,500 for meeting tour expenses of students. The advance should be adjusted within two months of the date of its drawal or before the close of the financial year, whichever is earlier.

(aa) To the the Director, Deputy Director and Assistant Director of Fisheries up to the maximum limits of Rs. 5,000, Rs. 2,500 and Rs. 1,000 respectively in each case to meet the expenditure on fry collection work. The advance should be adjusted within a period of two months from the date of drawal or before the close of the financial year, whichever is earlier.

(bb) To the Soochna Nideshak, advances not exceeding Rs. 2,000 in each case for organising exhibitions and Kisan Melas of Soochana Nideshalaya. The advance should be adjusted within one month of the closing of these exhibitions and Kisan Melas or before March 31, which ever is earlier. The closing date of the exhibition/Mela for which the advance is drawn should be mentioned in the sanctioning order and any change in the closing date should be intimated to the Accountant General, Uttar Pradesh also.

249-A. The Inspector General of Police is empowered to sanction—

(1) advances of pay for village chaukidars deputed to fairs and melas.

(2) advances up to a limit of Rs. 1,000 in each case to meet (i) urgent contingent charges, and (ii) the travelling expenses of non-gazetted police officers and men (a) in the event of an emergency, or (b) when large parties of police are deputed on duty to fairs and melas, or (c) when they are sent on dacoity patrols.

(3) advance equal to one month’s substantive pay and travelling allowance to head constables, naiks and constables required to attend any course of training or instructions at Moradabad or any other place. The advances of pay should be recovered from their pay in not more than nine equal monthly instalments beginning with the month in which full month’s pay is drawn after joining the course of training or instruction. The advance of travelling allowance should be recovered in full from the travelling allowance bill prepared immediately after their arrival to the place of training or instructions.

(4) temporary advances up to a limit of Rs. 10,000 (rupees ten thousand only) at a time to meet anticipated expenditure in connection with the movement of Special Police Force.

249-B. The Superintendent, Printing and Stationery, Uttar Pradesh, is authorized to draw an advance every month approximating Rs. 36,500 to pay the wages of the industrial workers of the Government Press, by drawing with-in ten days of the date on which they are due to be paid in accordance with the requirements of section 5 of the Payment of Wages Act, 1936. The advance will be adjusted subsequently within 15 days of its drawal by the submission of pay bills in accordance with the rules in Chapter VII.

249-C.The Secretary, Board of High School and Intermediate Education, Uttar Pradesh is authorised to draw temporary advances from time to time to the extent of the amount required for immediate disbursement at the rate of Rupees 2 per candidate for regular examinations and 25 paise per candidate for supplementary examinations, for meeting the expenses on examination centre charges, packages of question papers and parcels of answer books, etc. in connection with the High School and Intermediate exeminations of the Board, provided that the annual budget allotment for the purpose is not exceeded. These advances should be adjusted as early as possible but in any case not later than twelve month from the date of their drawal.

C. S. No. 107 Dated 16-10-99

[Vitta (Lekha) Anughag-1 File No. l5(1)/97]

249-D. The following officers of Agriculture Department are authorised to sanction advances up to a maximum limit of Rs. 10,000 in each case for their own offices as well as for offices subordinate to them for the purchase of such articles as cereal seeds, bhusa, gunny bags, fertilizers, manure, cotton and jute from the budget provision under the head '505–Capital Outlay on Schemes of Agricultural Improvement and Research' :

(1) All Deputy Directors and Assistant Directors of Agriculture in charge of Agricultural Regions.

(2) All Deputy Directors of Horticulture.

(3) Director, Horticulture Research Institute, Saharanpur.

(4) Horticulturist (class I) Fruit Research Station, Basti.

(5) Project Officer—District Planning Officer, in charge of Intensive District Agriculture Programme, Aligarh.

The total amount of such advances sanctioned for each office should not exceed the amount allotted to the head of that office for the purpose by the Director of Agriculture in a financial year from the budget provision under the head. The

amount of advance drawn on one bill should not exceed Rs. 2,000. The advances should be adjusted within a period of 2 months from the date of sanction or before March 31, whichever is earlier.

249-E. The Director of Industries is authorised to sanction drawal of temporary advances up to a maximum limit of Rs. 15,000 by him in respect of his own office and by the Zonal and Sub-Zonal Industries Officers in respect of other offices in their respective jurisdiction, for meeting contingent expenditure of emergent nature, such as payment of wages and railway freight (where railway credit notes are not accepted), purchase of Khadi yarn and wool, local purchase of articles when these are not available without cash payment and delivery of documents through banks where permissible. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. The advances should be adjusted within a period of two months or before March 31, whichever is earlier.

249-F The following officers of Animal Husbandry Department, are authorised to sanction temporary advances up to a maximum limit and for the purpose noted against them—

(l) The Director and Deputy Directors of Animal Husbandry upto a maximum limit of Rupees 25,000 and Rupees 10,000, respectively, in each case, by themselves or by District Livestock officers, for the purchase of Livestock and award of prizes at cattle-shows.

(2) The Director and Additional Director, Animal Husbandry and the Principal, Veterinary college, Mathura, upto a maximum limit of Rupees 3000, for the purchase of foreign medicines and upto Rs. 100, for the purchase of apparatus and scientific instruments.

(3) Heads of offices upto a maximum limit of Rupees 500 for the purchase of foreign medicines.

The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. Advances for the purchase of livestock, medicines apparatus and scientific instruments should be adjusted within a period of two months or before 31st March, whichever is earlier, and those for award of prize within, one month or before March 31, which-ever is earlier.

N.B. The amount of Rupees 100, occurring in sub-paragraph (2) above has been changed to Rupees 1000, vide G.O.A-1-2018 (i)/X-15(5)/81, Dt. 15.3.1982

(C. S. No. 14, Dated 25.9.1981 and C.S. No. Dated .04.02.83)

[Vitta (Lekha) Anubhag-1 File No.15(5)/1981]

249-G. The Secretary, Legislature, is authorised to sanction drawal of temporary advances up to the maximum limit of rupees fifty thousand only on any one occasion for disbursement of travelling allowances and daily allowance to the Members of the Legislative Council and the Legislative Assembly of the State for attending the meetings of the House as also for attending the meetings of the various Committees of the Legislature. The total amount of such advances should not exceed the budget provisions for the purpose during the financial year. These advances will be drawn from the head of account to which the expenditure is finally debitable. The advances should be adjusted within a period of two months from the date of drawl or before the close of the financial year in which the advance is drawn, whichever is earlier.

A certificate should be given by the officer drawing the bill on every such advance bills as follows :

"Certified that all the advances, whether sanctioned by the Secretary, Legislature or by Government, drawn from the Treasury, except those drawn during the last two preceding months, have been fully adjusted and the adjustment bills forwarded to the Accountant General."

249-H. The Departments concerned are authorised to draw advance to the extent of amount required for immediate disbursement of travelling allowance claim of the non-official members of the Committees Commissions, including members of Parliament and State Legislature, appointed by the Government for attending its meetings. The advance will be drawn on a simple receipt on Travelling Allowance Bill form by debit to final head of account, as in the case of advance of Travelling Allowance on tour, after getting the sanction of the competent authority, attaching a copy thereof to the bill. The amount to be drawn in advance should be worked out on the basis of the entitlements of the Travelling Allowance, as admissible to Government servants of First Class vide Para 16 of Financial Handbook, Volume III, to each such member who is expected to attend the meeting and it should be restricted to the amount required for disbursement of Travelling Allowance claim for each meeting. The bills prepared and signed by the members will be countersigned by the officer authorised in this behalf and payment made on the last day of the meeting by the department concerned out of the advance drawn for the purpose. These bills will be carefully scrutinised by the department concerned before making the payment. Daily Allowance may be claimed in the bill for the full period admissible. The Travelling Allowance for onward journey and return journey will be included in the bill and the payment will be treated as final irrespective of the date of completion of the journey. However, the department concerned will obtain a formal intimation to the effect that the return journey has in fact been completed. Necessary action will immediately be taken to recover the amount of overpayments, if any, made on account of travelling allowance. It is to be understood that the certificate to be furnished by the non-officials in connection with their claim should be in conformity with the certificates furnished by gazetted

officers along with their travelling allowance bills. In order to enable the Accountant General to scrutinise the travelling allowance bill of non-official members of the Committees and Commissions etc. the names, designations and specimen signatures of the officers authorised to countersign the travelling allowance bills should be communicated to him. After the amount is disbursed to the members, the department concerned should render an account setting forth the particulars of the amount of travelling allowance drawn in advance from the treasury, giving reference to Voucher Number and date of the encashment of the bill and the amount disbursed to each individual member who attended the meeting, duly supported by the competent authority. Amounts drawn in Excess, if any, should be immediately refunded to the Treasury and the chalan enclosed alongwith the account rendered to the Accountant General. It should also be ensured that a second advance is not drawn unless the account of the first advance has been rendered to the Accountant General.

(Correction Slip No. 7, dated August 21, 1980)

[Vitta (Lekha) Anubhag-1, File No. 10 (43) 1974]

249-I—For the purchase of petrol diesel for Government vehicles in cash, the Heads of Departments and Heads of Offices may draw advance according to the actual requirement for a maximum period of one month subject to the condition that the amount of advance drawn at a time shall not exceed Rs. 25,000. The Officer drawing the advance for making cash payment to the suppliers of petrol or diesel shall be responsible for its adjustment for which purpose he will send a detailed contingent bill to the Accountant General Controlling Officer within a period of one month from the date of drawal of advance or before March 31, which ever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilized and adjusted. The following certificate must be recorded on each such bill for the advance.

"Certified that the amount of Rs..... drawn as advance through the abstract contingent bill no .....dated .....has been adjusted vide detailed contingent bill no.....dated .....and the adjustment bill sent to the Accountant-General.

It may also be ensured that the total expenditure does not exceed the amount provided for the purpose in the budget of the concerned financial year.

(Correction Slip No. 55 dated 24-5-1985).

[Vitta (Lekha) Anubhag-I, File No. 15/1 (1)-69.]

249-J—The amount required for making 90 per cent payment of the cost of articles through banks as provided in rule 12 (1) (b) of the Appendix XVIII of this volume,

may be drawn as advance on the basis of the intimation received from the bank/supplier. The amount so drawn must be adjusted with in thirty days after the supplies have been received and verified.

C. S. No. 58 Dated 8-5-1986

[Vitta (Lekha) Anubhag, File No.23 (6)/80]

249-K. The Director U.P. State Lotteries is authorised to sanction drawal of temporary advance up to a maximum limit of Rs. 5,000 on any one occasion to meet urgent contingent expenditure in connection with the U.P. State Lottery draws. The advance should be adjusted within a period of one month from the date of drawal or before 31st March; whichever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilised and adjusted.

It may also be ensured that the total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year.

(C. S. No. 80, dated 23-12-87)

[Vitta (Lekha) Anubhag-1, File no. 15 (7)/80]

Conditions of Repayment

250. All advances are subject to adjustment by the Government servants receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of a Government servant going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under paragraphs 244 to 246 the whole amount shall be completely recovered by the due date.

250-A. The sanction for refund of the amount which has been paid in excess in repayment of the principal of the loan and/or interest thereon by a Government servant or a private individual shall be issued by the authority competent to sanction the original loan after verifying from the departmental authority/Accountant General responsible for maintaining the detailed account of the loans that such a refund is due to the loanee; the fact of having made such a verification should be indicated in the sanction. No further authority for payment from the Accountant General is necessary in the case of a gazetted Government servant. On the basis of this sanction the head of office in the case of non-gazetted

Government servant/Gazetted Government servant or departmental officer who normally disburses the loan in the case of private individuals, may draw funds by presenting a bill in Form no. 42-H, separately for amounts paid in excess on account of principal of a loan and for interest at the Treasury attaching to the bill a copy of the sanction for such refund. The head of office/departmental officer concerned shall disburse the amount to the loanee and obtain his acquittance, duly stamped where necessary. The classification on the bill for withdrawal on account of excess deposit of loan and the interest thereon shall be shown as "Minus Credit" to the head of account to which the loan was debited at the time of its payment and "Deduct Refunds" under Major Head "249—Interest Payment" respectively. The departmental officer/Accountant General who keeps the detailed account of the loan will keep a note of the sanction for the refund in the relevant loan account and when payment is actually made, the voucher number and date of payment will also be recorded and attested by the departmental officer/gazetted officer in the Accountant General's Office as the case may be.

Forms of Drawing and Repaying

251. Advances to Government servants on personal account should be drawn on form Nos. 6-A, 6-B, 6-C or 6-D, as the case may be. The authority sanctioning the advances must be quoted on the bills and a copy of the order sanctioning the advance should also be attached to the bill. The Treasury officer may authorise payment of such advances on the authority of such sanction.

NOTES—(1) The Forms No. 6-C and 6-D, exclusively meant for the advances/withdrawals for the Provident Funds will be pink colour.

NOTES—(2) The Accountant General's authority is not required for the payment of advances to gazetted and non-gazetted Government servants, sanctioned under paragraph 244 to 247.

252. If encashment of a bill for an advance on transfer is likely to delay the transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill is subsequently encashed.

253. A personal advance to a Government servant may be repaid, either in cash or by deduction in his pay or travelling allowance bill as the case may be (see rule 5 under paragraph 81)

254. In repaying an advance the memorandum presented at the Treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular Treasury where the advance was made is not necessary.

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General Rules

255. The Public Works Department and certain other departments of Government, viz. Jails, Agriculture, etc. obtain large amount of stores for consumption, manufacture or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

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Receipt of Stores

256. (1) All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and record them in any stock register prescribed for the purpose.

(2) A department which is required to maintain regular accounts of stores under these rules shall not keep in hand any stores out side such accounts. If in any circumstances stores are received from another department or concern, not under the regular purchase or transfer system, e.g. as a gift or on the closing down of a concern, their value and quantity should be immediately adjusted in the accounts. The value of stores so received should be credited to the revenue of the State. No stores shall be accepted by the receiving department unless they are likely to be of use to that department.

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Issue of Stores

257. When materials are issued from stock for departmental use, manufacture or sale, etc. the Government servant in-charge of the stores should see that a requisition or indent in proper form has been made by a properly authorized

person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched or from a duly authorized agent.

Accounts

258. The accounts are of two kinds—

(a) Quantities accounts, and (b) value accounts.

(a) All quantities received in or issued from stores should be entered in the stock account under the respective heads on the dates the transactions take place, and balances struck every month which should correspond to the quantities in stock at the close of each month.

(b) The value account should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment should therefore, be entered on the payment side. The receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into account in addition to the original price, the cost of carriage and losses from depreciation or wastage, cost of stores godown and other similar charges, but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half-year at reasonably accurate price which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to re-adjust the issue prices, where necessary.

Stock-taking

259. The balance in stock should be examined periodically on such date as may be prescribed for each department to see whether the balance in hand represents the

quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained and the book balance set right under orders of the competent authority, any surplus quantity being taken into the accounts as a receipt and a deficit quantity as in issue.

Purchase of Stores

260. The purchase of stores required for the use of Government departments is regulated by the rules contained in Appendix XVIII and other rules issued from time to time by the Government.

Disposal of Government Property through public auction

260-A. The rules for the disposal of Government property through public auction are contained in Appendix XIX-D.

Extent of application

261. The rules in this chapter describe the procedure to be followed by officers belonging to departments, other than the Public Works Department, in regard to works on Government buildings inclusive of residential buildings for the execution of which they are responsible. They apply also to all petty constructions and repairs whether connected with Government buildings or not for the execution of which such officers are responsible.

Definitions

262. Works are primarily divided into two classes— "Original works" and "Repairs or maintenance." Original works include all new constructions whether of entirely new works or of additions and alterations to existing works which increase the capital cost of a building or work. Repairs to newly purchased or previously abandoned buildings required to render them useable are also original works.

Repairs or maintenance includes all operations required to maintain in proper condition buildings and works in ordinary use.

A petty work is one the cost of which does not exceed Rs. 20,000, a minor work is one the cost of which exceeds Rs. 20,000, but does not exceed Rs. 1,00,000 and a major works is one the cost of which exceeds Rs. 1,00,000.

Petty and minor electrical works are defined in paragraph 277.

NOTES—(1) In the case of mixed estimates, if the amount debitable to the "Original Works" portion of the estimate is Rs. 20,000 or less then it should be treated as a petty work and not minor work although the total cost of such mixed work (including repairs) might exceed Rs. 20,000 and the departmental head should be responsible for the execution of such mixed work and for finding funds for the purpose from their own budgets. When the original works portion of a mixed estimate exceeds Rs. 20,000 then it should be treated as a minor work and the whole work including repairs should be entrusted to the Public Works Department for execution. Provision for such works should be made in the Public Works Department budget both under "Original Works" and "Repairs."

(2) When an existing building is to be re-modelled or a portion thereof is to be replaced, then, if a type of construction or material of a more costly nature than that which previously existed is to be adopted or if the proposed reconstruction will result in an increase of accommodation, only one estimate will be prepared but the estimate will be a mixed estimate part of which is chargeable to "Original Works" and part to "repairs." The amount to be charged to "Original Works" will be the total estimated cost of the work minus the original cost (estimated, if necessary) of that portion of the building which has been replaced.

Exception—When in any one estimate, the amount chargeable to "Original Works" is less than Rs. 2,000 the whole of the expenditure may be charged to repairs ; provided that if the work relates to a residential building the amount which is correctly chargeable to "Original Works" is added to capital value and taken into account in calculating the rent.

263. In the rules in this chapter, the term "local officer" denotes the district or local head of a department or office other than the Public Works Department [e.g. the District Officer, the Superintendent of Police], who is responsible for the maintenance in proper conditions of Government buildings belonging to his department and for the execution of works relating to such buildings. The Government will decide which particular Government servant will exercise the functions of the local officer in respect of particular buildings.

NOTE—In case a local officer is himself the head of his department, the functions of both the local officer and head of department under the rules in this chapter will be discharged by him.

General Rules

264. (a) The responsibility for repairs and maintenance of all departmental buildings inclusive of residential buildings with electric, sanitary and water-supply installations and for the execution of all petty works relating to those buildings devolves on the local officer of the department concerned subject to the control of the head of the department. The civil departments will be supplied by the Public Works Department with copies of the Public Works Department schedules of rates and of correction slips thereto : they will also be supplied with lists of contractors or designing agencies. The Public Works Department will, when required, assist the civil departments by advising them in regard to contracts, works accounts, record plans, register of buildings, etc. and in the case of works at headquarters, may be asked to advise in respect of specific points relating to such works.

(b) The Public Works Department is also responsible for the execution of major and minor works relating to all departmental buildings under the control of civil officers ; for the repairs and maintenance of official residences of the members and staff of the Government and also for the execution of petty works relating to those buildings. (See paragraphs 294, 297 and 298).

Exceptions

(i) The Inspector General of Prisons is responsible for the execution of all minor and major works relating to existing jails but he may, at his discretion, hand over to the Public Works Department any major or minor work requiring technical knowledge or scientific management. When he retains the responsibility for the execution of a major or minor work he will maintain initial and monthly accounts in the form and manner prescribed in the Public Works Account Rules, Volume VI of the Financial Handbook and submit them to the Accountant General.

(ii) For rules concerning the execution of annual and special repairs, petty and minor works relating to electric installations, see paragraph 277.

(iii) The works of the Forest Department whether major or minor are a carried out by that department in accordance with the rules laid down in the Financial Handbook, Volume VII. But that department may at their descretion hand over to

the Public Works Department any major or minor work requiring technical knowledge or scientific management.

(iv) When the administration, control and execution of a major or minor work is entrusted, in very special circumstances, to a head of civil department, provision of funds for the work should be made in the budget of that department.

(v) The Executive Engineer, Building Division, Transport Organisation, is responsible for the execution of minor works of the Transport Department costing up to Rs. 1,00,000 departmentally subject to the condition that the post of Executive Engineer (Building Division) is held by an Executive Engineer of the Public Works Department.

NOTES—(1) All Government buildings except kachcha buildings and groups of buildings which are in the main kachcha will be inspected every second year by an officer of the Public Works Department of rank not less than that of an assistant engineer. Superintending Engineers will determine and intimate for the information of local heads of departments in occupation which buildings in each district will be inspected by assistant engineers and which will be inspected by divisional engineers. Inspecting officers will record the results of their inspections ions on the form specified by the Chief Engineer, one copy of which they will send to the local officer and one to the Superintending Engineer. Local heads will take steps to remdy all defects brought to their notice.

(2) Any Head of Department may ask the Public Work Department to inspect a building at any time, even within a year, if he has reason to suspect its deterioration or instability.

(3) Buildings which have wooden roof beams should continue to be inspected by the Public Works Department every year as at present.

(4) The inspecting officer of the Public Works Department shall make it a special point to report whether quadrennial repairs are being carried out adequately.

264-A. (i) No building may be purchased for a public purpose without the orders of the Government to whom a survey and valuation report by the divisional engineer, approved by the head of the department, should, in all cases, be submitted.

(ii) No residential building should be built, leased, or purchased except in accordance with the rules laid down in Annexure A to this chapter.

265. (a) The following records shall be maintained in respect of departmental buildings, and local officers will be held responsible for their being kept up-to-date :

A—Non-residential and rent-free buildings not borne on the capital and revenue accounts—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

B—Residential buildings borne on the capital and revenue accounts—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

(d) Sanctioned rent statement.

(e) Capital and revenue accounts in Form no. 27.

C—Residential buildings which are not borne on the capital and revenue accounts, but which are rentable—

(a) Record plans including land plans.

(b) Register of land in Form no. 26.

(c) Register of buildings in Form no. 28.

(d) Sanctioned rent statement.

NOTE—Rent statements should be prepared in respect of rent-free residences also in cases where municipal taxes are assessed on the buildings and are recovered from the tenants in accordance with the procedure laid down in notes (2) and (3) under rule 30(c), Appendix X to this Volume.

(b) Information relating to sanitary installations, water-supply and electric installation will be entered with that concerning the building itself in the register of buildings, the sanctioned rent statement and the capital and revenue accounts.

NOTE—Where record plans do not exist for buildings such as those which have all along been in the keeping of departments in occupation, line plans should be drawn and recorded in the remarks column of the register of buildings.

266. The register of land and the land plans are records of Government property. The local officer will enter in his register all transactions as soon as they occur and will certify once a year that there are no encroachments on the land in his charge. The certificate will be sent to the Collector of the district. The local officer will maintain a complete and accurate set of land plans.

267. (Deleted).

268. The capital and revenue accounts are designed to check the expenditure on and realization of rent from residential buildings and to show the financial result of the undertaking by the Government to maintain residences for their officers. The form will be prepared after the close of every fifth financial year, reckoned from 1960-61, by the local officer with the information from his work accounts and a copy will be sent by him to the Accountant General by July 31.

The sanction of the Government in the administrative department concerned is necessary to the removal of a building from the capital and revenue accounts.

(See also "note" under paragraph 291).

269. The register of buildings is a record of Government property. It should be brought up-to-date by the local officer when there is a change in capital value.

Classification of Repairs

270. (i) Repairs to residential buildings are classified under three heads :

(a) Annual repairs, comprising items of work which are carried out every year, such as white washing or distempering wall surfaces and repairing leaks in roofs.

(b) Quadrennial repairs comprising items of works which need only be carried out once in four years, such as painting or varnishing doors and windows or repairing roads.

(c) Special repairs or repairs which do not recur at regular intervals, being chiefly renewals of structure.

(ii) Repairs to non-residential and rent-free buildings are classified under two heads :

(a) Annual repairs comprising the items of work referred to at (a) above.

(b) Special repairs comprising the items referred to at (b) and (c) above.

NOTES—(i) The duty of keeping the compounds of residential buildings clear of weeds and jungle devolves on tenants and the Government will not meet any expenditure on this account except when a house is untenanted.

(ii) Outside doors and windows of the labour quarters constructed under the Subsidized Industrial Housing Scheme of the Government, may be repainted after every two years instead of four years.

271. Expenditure debitable to annual or quadrennial repairs does not enhance the capital value of a residential building ; but part of the expenditure debitable to a special repair estimate very often does increase the capital value, for instance when a thatch roof is replaced by roof of a superior kind, e.g. by a jack-arch roof. All estimates for special repairs to residential buildings should, therefore, be dealt with under paragraph 273.

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Provision of Funds

272. Grants for all classes of repairs will be entered in the civil budget as reserves in lump sum placed at the disposal of heads of departments who will allot funds to local officers in the manner laid down in paragraphs 272-A—272-C.

NOTE—If the garden or lawn attached to a residence (laid out at Government expenses) is maintained by the Superintendent, Government Gardens all charges connected with its upkeep, such as malis, coolies, manure, seeds, hire of bullocks, etc., should be included by the Deputy Director of Gardens in his budget estimate. In other cases, the expenses will be met from the maintenance grants. If, however, any structural features have also been constructed at Government expense in connexion with the garden or lawn (such as cow-sheds), the maintenance charges for such features should in all cases (i.e. whether the garden or lawn is maintained by the Superintendent of Gardens or not) be included in the annual repairs allotment for the building itself but shown as a separate item. Gardens (attached to a residence) for which no rent is included in the rent statement should be maintained by the tenant and not at Government expense.

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Non-residential and Rent-free Buildings

272-A. (i) Heads of Departments will fix the amount to be spent on annual repairs for each building or group of buildings and supply each local officer with a list of all annual repair allotments relating to buildings in his charge. The allotments detailed in these lists will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned.

NOTE—The allotment for annual repairs should not be utilized for any other class of work without reference to the head of the department. Allotment for special repairs shall be made in accordance with clause (iii) below.

(ii) These allotments should be so fixed that out of the total appropriation for "maintenance and repairs" a suitable sum should remain as reserve with the head of the department for special repairs, for making additional allotments if excesses are reported on allotments for annual repairs, and also for placing a small sum at the disposal of the local officer in accordance with the provisions of paragraph 272-B. Heads of Departments should revise the list of allotments from time to time on the information obtained from competitive tendering.

(iii) Heads of Departments will allot funds for special repairs from their reserves on requisition from local officers, who should submit their demands not later than May 15. Allotments should be made as early as possible, and in computing the allotment required, no allowance should be made for work which will be done during March. (See also paragraph 273).

272-B. Heads of Departments will place at the disposal of local officers grants amounting to about one-eighth of the allotment for annual repairs for expenditure on unforeseen special repairs of an urgent nature. No single work exceeding Rs. 50 in cost will be carried out from this grant and it will not be available for expenditure on residential buildings.

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Residential Buildings

272-C. Allotments required for annual repairs, quadrennial repairs and special repairs to residential buildings, whether borne on the capital and revenue accounts or not, are determined when the rent statements are prepared (paragraph 279); so also are the grants required for annual repairs and special repairs to the water-supply, sanitary and electrical installations in those buildings. The grants for annual repairs will be included in the local officers' list and will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned, vide paragraph 272-A.

For quadrennial and special repairs, the local officers will submit their demands to the Head of the Department for an allotment from his reserve as laid down in clause (iii) of paragraph 272-A, but when making a demand for special repairs the local officers should submit an estimate also (see paragraphs 273 and 274).

NOTE—Provision for one class of repairs or work should not be utilized for another class of repairs or work without reference to the Head of the Department.

Preparation and Sanctioning of Estimates

273. (a) No estimate will be prepared for annual repairs. The system of lump sum contracts based on competitive tendering will be adopted, as far as possible, but repairs may be executed by departmental agency when suitable contractors are not obtainable. (See paragraphs 307 and 307-A). When contracts are given on the result of competitive tendering the local officers may exceed the annual repair grant for one building or group of buildings, provided there is no excess on the total grant for the buildings in his charge, but he will report the net saving to the departmental head for absorption into his reserve. He will at the same time supply the Accountant General with a list of the contracts entered into.

NOTE—The local officer should submit a statement to the departmental head showing excesses and savings on the grants in his list by such date as may be fixed by the Head of the Department for the purpose.

(b) No estimates will be prepared for quadrennial repairs to residential buildings or special repairs to non-residential buildings for which plans are unnecessary provided the work is to be done on lump sum contract basis and competitive tendering is insisted on. The local officer will apply as early as possible in the financial year for allotments for such works on a rough forecast, and non receipt of allotments from the reserve at the disposal of the Head of the Department will call for tenders. Where contracts have been entered into he will supply the Head of the Department and the Accountant General with lists of contracts.

(c) Detailed estimates are required for special repairs to a residential building and for works involving structural alterations or additions to any building where plans or drawings are required. These estimates will be submitted by the local officer through the Head of the Department to the Divisional Engineer concerned who will check them and return them to the departmental head for sanction and the allotment of funds (see paragraph 272-C). The departmental head will send one copy of this sanction to the local officer and one copy to the Accountant General.

NOTES—(1) Whenever necessary the local officer may, with the approval of the Head of the department, obtain technical advice from a private agency on the preparation of estimates for or the execution of special repairs, provided that any expenditure or fees for such advice is met from the provision for repairs.

(2) In the case of special repairs involving structural difficulties or needing technical knowledge it shall be at the option of the departments to request the Public Works Department to carry them out. The Public Works Department shall at their discretion carry out such works for the departments but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges.

(3) The estimates for the rent-free residential buildings meant for the Forest staff below the rank of Range Officers may not be sent to the Divisional Engineer for check but may be sanctioned by the Forest Officer concerned in accordance with the power of sanction enumerated in Appendix IV of the Financial Handbook, Volume VII.

(d) In the case of estimates pertaining to residential buildings, the local officers should attach to each estimate a certificate to the effect that the amount included in the estimate is not greater than the sum allowed in the rent statement. If, in any case, the local officers demand more than the normal grant, they must support their demand with reasons.

274. (a) All estimates for special repairs to residential buildings, when sent to the divisional engineer will be accompanied by the sanctioned rent statement. If in accordance with Subsidiary Rule 29-C, Financial Handbook, Volume II, an increase in the capital value of the building is involved the Divisional Engineer will, in addition to making the allocation between repairs and original works, revise the rent statement. When revising the rent statement, the divisional engineer should keep in view the instruction laid down in paragraph 282-A, and Annexure B.

(b) The head of the department will sanction all estimates for buildings for which rent statements are not maintained but for buildings for which rent statements are maintained he will sanction only such estimates as contain no items chargeable to original works. All other estimates, viz., those containing items chargeable to original works and relating to buildings for which rent statements are maintained, will be sent by him with the accompanying papers to the Government for sanction (see paragraph 279).

NOTE—For rules relating to estimates for special repairs or additions and alterations to electric installations, see paragraph 277.

275. (Deleted).

275-A. In the absence of orders to the contrary from competent authority, a disbursing officer may continue to incur expenditure on the following classes of works from the commencement of a financial year :

I—All original works in progress at the end of the previous financial year;

II—Expenditure on repair works in progress and on ordinary regular repairs, and

III—Maintenance of tools and plant and the liability arising from the previous year in respect of any purchases.

275-B. Local officers will enter into contracts for all classes of repairs to the limit of the allotment for each building. They may enter into contracts in excess of individual allotments subject to the following conditions :

(a) There should be no excess on the total allotment for any one class of repairs.

(b) The tenders in excess of individual allotments should not be the only tenders received for the works in question. If there is an excess on the total allotment inspite of competition the contracts will be reduced by striking out complete items from the schedules of work and the work omitted reported to the Head of the Department. If there is an excess and no competition the local officer will either invite fresh tenders or submit the single tenders received with details of quantities and rates in support of the lump sum tendered to the Dead of the department for acceptance.

276. (Deleted).

Electric Installations

277. (1) All works in connection with the electric installation of the buildings shall be carried out under the sanction of the Deads of departments; provided that no schemes for installations are sanctioned without previous approval of the Government unless both the recurring and non-recurring cost of the installation can be met from the existing allotments at the disposal of the Dead of the department concerned. Funds should be allotted in accordance with the rules laid down in paragraphs 272, 272-A—C and 293.

(2) The following procedure shall be observed in sanctioning and preparation of the estimates for such works :

(i) For purposes of these rules electrical works cost of which does not exceed Rs. 2,000 exclusive of the cost of fans and service lines, shall be classed as "petty" works. Those costing more than Rs. 2,000 exclusive of the cost of fans and service lines, but not more than Rs. 20,000 shall be classed as "minor" works.

(ii) Annual repairs shall be carried out by the departments concerned from the funds at their disposal.

(iii) All orginal petty works and special repairs (not exceeding Rs. 2,000 exclusive of the cost of the fans and service lines in each case) shall be carried out by the departments concerned through approved electrical contractors enlisted with the Public Works Department. Public Works Department, shall be asked to prepare a rent statement (orginal or revised) if the works relate to residential buildings.

NOTES—(1) In the case of special repairs to refrigerators the estimate should be submitted to the Public Works Department for scrutiny and report whether any portion of the proposed expenditure will enhance the capital value of the refrigerator. If an increase in the capital value in involved, the estimate should be submitted to the Government in the Finance Department for sanction, otherwise the Secretary, Board of Revenue, will sanction it.

(2) All electrical installations involving three phase circuits and voltage exceeding 220 Volts irrespective of their value, shall be carried out through the Public Works Department.

(iv) Estimates for orginal minor and special repairs (exceeding Rs. 2,000 exclusive of the cost of fans and service lines, but not exceeding Rs. 20,000) shall be prepared by the Public Works Department and the works will be carried out by them after the estimate has been sanctioned and funds have been allotted by competent authority. The Public Works Department shall attach a rent statement if the works relate to residential buildings borne on the capital and revenue accounts. Estimates for fans and service lines shall not be dealt with by the Public Works Department when the total cost of the work is below Rs. 20,000. Ceiling and table fans shall be purchased by the department concerned direct from the suppliers according to the Uttar Pradesh Stores Purchase Department notifications published in the Uttar Pradesh Government Gazette, from time to time. A detailed service line quotation, shall be obtained by the departments and rates shall be checked against the schedule of rates supplied from time to time by the Public Works Department to Heads of Departments.

(v) The estimates shall be sanctioned by the competent authority in the same manner as other similar estimates relating to buildings are sanctioned.

(vi) The Public Works Department shall render service free of charge to departments other than Commercial Departments.

The following scale of fees shall be charged from the Commercial Departments and credited to revenues of the State under the appropriate head :

	Percent
(a) For examining and reporting on projects	1
(b) For obtaining and advising on tenders	½
(c) For supervision	1½
Total	3

NOTE—If the detailed estimates and drawings are prepared by the Public Works Department, item (a) will be increased by 1 percent so that the total rate of fees for preparing the detailed estimates and drawings and examining and reporting on projects will be 2 percent.

277-A. Whenever it is considered that a particular building, new or old, should be provided with lightning conductors or the old conductors need repair or renewal, the officer-in-charge should obtain an estimate for the same from the Public Works Department. The work shall be carried out by the Public Works Department. A fee at the following rates shall be charged from Commercial Departments only and credited to revenue of the State under the appropriate head:

(1) For either scrutiny or preparation of an estimate, 1 percent of the estimated cost.

(2) For obtaining and advising on tenders, 1/2 percent of the estimated cost.

(3) For supervision of the work and certifying bills, 1½ percent of the estimated cost.

(4) For testing a lighting conductor, whether new, repaired or renewed per earth plate, in accordance with the instructions laid down on the subject in the Buildings and Roads Branch Manual, Volume II, Rs. 20.

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Assessment and recovery of rents

278. The local officer shall maintain a register of rents of buildings in Form no. 29 and enter therein the names of all rentable buildings under his charge, showing

against each building the standard rent, as well as the name, rank, office and pay and allowance of the Government servant occupying the building.

Preparations and Sanctioning of Rent Statements

279. The Divisional Engineer is responsible for attaching to all estimates in connexion with residential buildings for which rent statements are maintained whether those buildings are borne on the capital and revenue accounts or not, a provisional rent statement in duplicate if in accordance with Subsidiary Rule 20 C, Financial Handbook, Volume II, the execution of the work will necessitate revision of the standard rent. (See paragraphs 274, 282-A, 292 and 295). To enable him to prepare the revised rent statement the local officer should invariably attach a copy of the sanctioned rent statement to every estimate relating to a residential building. The Head of the Department will obtain the sanction of Government in the administerative department to the estimate but will sanction the provisional rent statement himself after it has been verified by the Accountant General. One copy of the provisional rent statement sanctioned by the Head of the Department will be sent to the Accountant General for information and the other will be returned to the local officer with the sanctioned estimate.

NOTE—Instructions for the preparation of rent statements and calculation of rent are contained in paragraph 281-A and Annexure B.

280. The local officer will be responsible for reporting to Head of the Department and to the Accountant General the date of the completion of the work, and for recovering rent from that date at the rate sanctioned in the provisional rent statement.

281. (a) When the accounts of the work have been closed the local officer will inform the Divisional Engineer of the actual cost of the work, and will supply him with any other information that he may required to enable him to prepare a detailed rent statement. This statement the Divisional Engineer will submit for sanction to the head of the Department, through the local officer concerned and the Accountant General.

(b) A record of the actual cost of additions and alterations to residential buildings should be maintained in Form no. 29-A. This record will enable the local officer to furnish the requisite information to the Divisional Engineer for preparation of a detailed rent statement in accordance with the instructions laid down under paragraph 282-A and subsidiary Rule 20-C, Financial Handbook, Volume II. A separate page should be allotted for each building and the register should be posted

when accounts of a work of additions and alterations have been finally closed and not at the end of each year.

282. On receipt of the detailed rent statement sanctioned by the Head of the Department, the local officer will adjust with effect from the date of completion of the work, any differences between rent recovered on the provisional statement and rent due on the detailed statement. The revised standard rent should be entered in column 11 of the register of cost of additions and alterations in Form no. 29-A.

282-A. The following instructions are laid down for preparation of revised rent statements and for fixing the date from which the revised rent should be charged. Attention of the Divisional Engineer should be invited to these instructions, when he is required to prepare revised rent statement in respect of a residential building :—

(I) When by the execution of one work alone the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less)* the rent statement will be revised and for the purpose of deciding the rate of interest to be charged on the additional capital value, the work shall be regarded as having been carried out in that financial year in which the accounts of the work were closed. The revised rent, however, will take effect from the date on which the work was completed and was fit for use.

(II) When by the execution in one financial year of more than one work the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less) the rent statement will be revised and, for the purpose of deciding the rate of interest to be charged on the additional capital value, several works shall all be regarded as having been carried out in that financial year in which the accounts of the last work were closed. The revised rent, however, will take effect from the date on which the last of the several works was completed and was fit for use.

(III) If in any financial year the rent has been revised in accordance with (I) or (II) above and if another work is carried out, and the accounts closed in that financial year, the rent need not be revised again in that year unless the capital expenditure on the last estimate exceeds Rs. 500 or 1 per cent of the existing capital value,

*See Subsidiary Rule 20-C, Financial Handbook, Volume II.

whichever is less. If the rent is not revised according to this clause, the expenditure on the last estimate will be taken into account when the occasion for revision of rent next arises in accordance with subsidiary Rule 20-C.

(IV) In all cases a work shall be regarded as having been completed in that financial year in which accounts are closed, but if a building is actually occupied

prior to closing the accounts of expenditure, rent is to be charged from the date of occupancy. Where, however, the revision of rent of a residence is necessitated by the execution of additions and alterations during occupation of the building the revised rent shall have effect from the date on which the work is completed and is fit for use.

This date is to be fixed by the Head of the Department.

(V) Whenever the necessity for revision of the rent arises, whether because of major additions and alterations or expiry of the quinquennium, all expenses on additions and alterations, both major and minor incurred up to the time of revision, should be taken into account in revising the rent. (Also see the instructions contained in Annexure B).

(VI) Unless the register referred to above shows that the capital expenditure in one year has been more than Rs. 500 or 1 percent of the existing capital value (whichever is less), the rent shall only be revised on the expiry of five years from the date from which the last revision takes effect.

(Explanatory Note—Under this rule it would be possible for alterations and additions valued at Rs. 499, or say, 0.99 percent of the existing value, to be carried out in each of four successive years without revision of the rent).

(VII) The period of five years during which a rent statement is valid [unless revision is required under (I) or (II) above] will commence from the date from which the sanctioned rent takes effect.

NOTE—Register in Form no. 29-A is to be maintained by all civil departments except the Public Works Department for which a separate form has been prescribed.

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Intimation of Demands for Rent

283. (a) In the case of gazetted Government servants and those non-gazetted Government servants who draw their own pay bills, the local officer should intimate the amount recoverable on account of house rent from each Government servant to the Treasury Officer who cashes the pay bill of the officer concerned, and it will be the duty of the Treasury Officer to recover monthly the amount so intimated from the pay bill of the Government servant concerned, until such time as a change in the amount recoverable from each Government servant or in the emoluments of the Government servant who occupies any building is intimated to him by the local officer concerned. The occasion for a change arises generally

when the Government servant occupying the building vacates it on transfer to any other station, when there is a change in the rates of his emoluments, or when the standard rent of the building is revised.

Deductions on account of rent should be shown in the pay bills by the officers drawing the bills.

(b) Whenever a Government servant from whom house rent is deducted hands over charge in the middle of a month, the Treasury Officer should see that the rent due has been recovered before he makes a final payment of any outstanding bill in question, or note it on the last-pay certificate to be issued by him.

284. In the case of non-gazetted Government servant except those referred to in paragraph 283 above, the duty of recovering the house rent will devolve on the head of the office under whom the official is employed. The head of the office should show the amount as deduction in the establishment pay bill in which the pay of the official is drawn.

The provisions of paragraphs 92, 93 and 94 and the rules thereunder are applicable to rents recovereable on residence referred to in the rules of this Chapter.

285. In both the case referred to in paragraphs 283 and 284 the Treasury Officers will debit the gross amount of the bill including the amount of rent recovered by per contra credit to rents of buildings under respective departmental receipt heads concerned. The recoveries relating to each department should be supported by a separate schedule of receipts.

286. The local officer will obtain from the Treasury a list of recoveries made monthly from the bills and shown in the schedule of rents sent with the Treasury accounts to the Accountant General.

287. The local officer shall submit every month to the Accountant General, a statement in Form no. 30 of demands realizations and arrears of rent in respect of every residential building under his control. The statement should reach the Accountant General not later than the 15th of the month following that to which it relates.

288. (Deleted).

289. A quarterly certificate to the following effect should be given for the months of April, July, October and January in the statement submitted under paragraph 287 :

"Certified that there has been no extension or alteration requiring in accordance with the provisions of Subsidiary Rule 20-C of the Financial Handbook, Volume II, an increase in the sanctioned rent except as detailed below :

Name of building. Additional expenditure involved."

290. If there has been any such expenditure it must be seen that it has brought to the notice of the Divisional Engineer for action with reference to paragraph 291.

291. All proposals involving the remission in full or of part of rent for residential buildings occupied by Government servants and service installation provided therein or the writeoff of irrecoverable rents for the grants of rent-free quarters should be referred for orders to the Government in the administrative department and the Finance Department of the Government will be consulted by that department before the issue of orders.

NOTES—(1) Whenever a rentable residential building is converted into a non-residential building as a permanent measure previous approval of the Government in the Finance Department should be obtained.

(2) Building designed for dwelling purposes, forming part of a tahsil, police station or other institution, will, with the exception of quarters for employees in inferior service, constables and jail warders in accordance with approved standard designs, be treated as residential.

291-A. Whenever it is proposed to convert a rentable residential building into a non-residential building as a temporary or a permanent measure, a reference should be made to the Government in the administrative department, who will obtain the concurrence of Finance Department before the issue of orders.

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Instructions in regard to the term of Occupation of Government Residences

291-B. (1) It is the duty of the officer in-charge to endeayour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned : they may be officers of other departments or private persons. When residences are let to Government servants Fundamental Rule 45-A and the subsidiary rules made under it will apply; when they are let to private persons the lease should generally be from month to month but a longer lease may be given with the sanction of the Head of the Department. A clause in the agreement should be added, when necessary, to enable the officer-in-charge to terminate the lease at

short notice in case the building is required by Government. Residences let to private persons should not be altered or enlarged at Government expense to suit the tenant and persons occupying such residences on rent who should be prohibited from making any alterations even at their own expense, except with the express concurrence of the Head of the Department.

(2) When a building is utilized party as a residence and partly as an office, the capital cost of the portion occupied, as a residence should be separately assessed for the purpose of the calculation of standard rent, which should be based upon such capital cost and upon the cost of maintenance of the residential portion. This instruction does not apply in cases where separate office accommodation is provided for the occupant or where the use of part of his residence for office purposes is optional. The capital cost of the portion of the residence used as an office will be calculated in accordance with the orders of the Government under Fundamental Rule 45-A-H, proviso (v) (1) in Volume II of the Financial Handbook.

(3) (Deleted).

(4) It is not permissible to allow Government servants or others to occupy Government building rent-free or at a reduced rent on conditions that they keep them in repair. This instruction is not, however, intended to prevent the Government from exercising their discretion in regard to the transfer of Government buildings, not immediately requireds for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(5) Cases in which rent-free quarters or reduced rents have been sanctioned should be periodically reviewed by Heads of Departments and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the Government to the withdrawal being applied for.

(6) In all cases in which rent-free accommodation is provided or in which rent is waived or reduced a copy of the order should be communicated to the Accountant General.

291-C. Rents of residential quarters calculated at monthly rates should be calculated to the nearest fifty paise, amounts of less than twenty five paise should be ignored, amounts from twenty-five paise to seventy four paise should be reckoned as fifty paise and amounts of seventy-five paise and over as one rupee.

Renting of Residential or Non-residential Buildings

291-D. (a) When a residential or non-residential building is let out to a private person for residential or business purposes rent should be recovered monthly in advance at the market rate prevailing in the locality for similar accommodation used for similar purposes. If the building is let out on rent from month to month the local officer is competent to sanction the rent on recording a certificate that the rent charged is not less than the market rate prevailing in the locality. If a regular lease is to be entered into, the lease should be sanctioned by the head of the department stating in the order of sanction that the rent has been fixed in accordance with the market rate.

(b) When a non-residential building is allotted to a Government servant as a residence the Fundamental Rules will apply. When any such building is definitely converted into a residential building for a Government servant, steps should be taken to assess the standard rent. In the case however of a casual allotment no standard rent need be fixed but the rent shall be recovered at 10 per cent of the Government servant's monthly emoluments or at the market rate, whichever is less. If such an allotment is made at the request of the Government servant himself the rent shall be recovered at the market rate irrespective of his monthly emoluments.

291-E. Taxes which by local rule or custom are levied on the owner are treated by the Government as a part of the rent. Taxes which by local rule or custom are levied on the occupier must be paid by the tenant [see also rule (30), Appendix X].

291-F. Additions and alterations to residential buildings occupied at concessional rates of rent will be assessed to rent in the same way as additions and alterations to residential buildings which are assessed to full standard rent.

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Initiation

292. (a) All petty works will ordinarily be initiated by the Head of a Department concerned but no petty works involving additions and alterations to building of architectural importance or buildings such as courts, colleges, schools kotwalis, etc. shall be sanctioned by the Head of a Department without the previous approval of the Chief Engineer, Public Works Department to whom such proposals should be submitted before final sanction is accorded. All estimates for petty works will be sanctioned by the Head of the Department unless he exercises the option permitted in paragraph 293. In the latter case the estimates will be sanctioned by the local officer himself. The sanctioning authority will send one copy of his sanction to the Accountant General and, if the sanctioning authority is the Head of the Department, one copy to the local officer.

(b) The estimates for petty works relating to residential buildings should be submitted for the sanction of Government in the administrative department concerned (see paragraph 279).

NOTE—Estimates for petty works relating to those residential buildings of the Police and Jail Departments, for which rent is not charged and which are not borne, on the capital and revenue accounts and are not occupied by any gazetted officer are not required to be submitted to Government for administrative approval, provided prior sanction of Government will be obtained in a case in which the expenditure on petty works is likely to exceed the permissible limit of the capital cost prescribed for the residence.

Allotment of Funds

293. (a) Funds for the construction of petty works will be provided in the civil budget estimates in the shape of a reserve placed at the disposal of the Head of each Department. He will at his discretion, allot lump-sums to the local officers with the proviso that the latter should not ordinarily undertake any work which he is not likely to complete within the financial year, in special cases, the local officer will be permitted to obtain the approval of the head of his department for the work being carried over into a second year, which approval will involve the responsibility for finding funds.

(b) In case the Head of the Department does not allot lump-sums to the local officer under the above rule, he should place a small sum not exceeding 1/8 of the total grant for petty works at the disposal of local officers for petty original works of an urgent nature not costing more than Rs. 50. This grant will not be available for expenditure on residential buildings.

NOTE—Allotments should be made as early as possible in the financial year, and when computing the allotment to be made for a petty work no allowances should be made for expenditure on works executed in March.

(c) The lump-sums placed at the disposal of the local office under clause (a) above should not be used for any class of repairs nor should they be utilized for petty works, to residential buildings. When distributing the allotment, the Head of the Department should keep a suitable sum in reserve to meet the expenditure on petty works relating to residential buildings, and allot funds on requisition from the local officers concerned.

294. No transfer of funds need be made from the Civil to the Public Works Department budget estimates either in the case of electrical works or in the case of

other petty works the execution of which, for special reasons, may be entrusted to the Public Works Department. The Divisional Engineer will include the transactions in his accounts and an advice of the amounts to be adjusted will be sent by the Accountant General to the local officers concerned.

NOTE—Under this rule, the Public Works Department will execute all petty works in connexion with Treasury strong rooms.

295. (a) For the execution of petty works local officers will obtain designs and estimates from private agencies and local contractors (see paragraph 305). If, however, such works involve structural difficulties or need technical knowledge it shall be at the option of the Civil Department to request the Public Works Department to carry them out. The Public Works Department shall, at their discretion carry out such works; but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges (see paragraphs 296 and 306).

(b) The local officer will in every case submit the estimate to the Divisional Engineer for scrutiny. The Divisional Engineer will submit the estimate after scrutiny to the departmental head for sanction and the allotment of funds. In the case of estimates relating to residential buildings, the Divisional Engineer shall also attach a revised rent statement in accordance with paragraph 279. In preparing the revised rent statement, the instructions laid down in paragraph 282-A should be kept in view.

NOTES—(1) The local officer will not call on the Divisional Engineer to inspect a petty work under construction.

(2) When calling for projects private practitioner or local contractors shall asked to submit their estimate which should consist of the following documents :—

(a) the report,

(b) the general specification,

(c) the detailed specification,

(d) the calculations,

(e) the detailed estimate of quantities,

(f) the abstract of cost,

(g) the plans and detailed plans in triplicate.

Submission of report [item (a)] is, however, optional.

(3) The language employed in the preparation of the documents detailed in note (2) above should be Hindi or English.

295-A. Local officers will enter in to contracts for the execution of petty works provided no excess on the estimate is entailed. If the estimate is exceeded the contract will be submitted to the Head of the Department for acceptance.

296. The preparation of designs for, or the execution of, a petty work will not be undertaken by a Divisional Engineer without the permission of the Chief Engineer. This permission will be obtained by the Head of the Department concerned, who, when applying for it, will undertake to find funds for the work during the current or ensuing financial year. On receipt of permission to undertake the work, the Divisional Engineer will follow his departmental rules relating to the preparation of projects and the execution of work, except that the preliminary proposal will be dispensed with.

MINOR WORKS

297. Minor works shall be carried out by the Public Works Department, but they will be initiated by the Heads of the Civil Departments. The Public Works Department shall execute such works in accordance with their departmental rules.

298. Funds for the construction of minor works costing less than Rs. 1,00,000 will be provided in the budget estimates of the Public Works Department under the head "50—Civil Works." They will be placed in the shape of a reserve at the disposal of the Head of the Civil Department concerned or some other officer selected for the purpose.

NOTE—In suggesting the budget provision for minor works, the Head of the Department should restrict his demand to what can be spent on a work during the financial year.

299 to 304. (Deleted).

Fees for the Preparation of Projects and the Supervision of Works

305. There will ordinarily be three courses open to the Head of a Department, when arranging for the execution of a work :

(a) To call for lump-sum tenders which should include the preparation of the project in addition to the execution of the work.

(b) To entrust the preparation of the project to a firm of architects or consulting engineers who will call for tenders for the execution of the work preferably on a lump-sum basis. The fees for architects applicable to ordinary works, are detailed in Annexure C to this chapter.

(c) To entrust the preparation of the project and execution of the work to a firm of contractors, the fees normally to be paid to the firm are detailed in Annexure C to this chapter, but the fees actually to be paid must be settled before ordering the preparation of the design and estimate.

306. Funds to cover fees for the preparation of plans and estimates for works, as well as to cover percentage charges for establishment and tools and plant as fixed at quinquennial intervals, when these works are entrusted to the Public Works Department for execution, will be found by Heads of Departments from the reserves referred to in paragraphs 293 and 298. Annexure D to this chapter contains a table of rates in accordance with which percentage charges shall be levied by the Public Works Department.

NOTE—Percentage charges are not levied by the Public Works Department for works entrusted to them for execution with their consent except when they are on behalf of a Commercial Department.

Contracts

307. (a) The system of lump-sum contracts based on competitive tendering will be adopted as far as possible for the execution of all repairs and petty works, but repairs and works may be carried out with departmental labour when suitable contractors are not obtainable. Three forms are prescribed for lump-sum contracts :

Form no. 30-A—This form includes a notice calling for tenders and a printed schedule of work to be done. It is to be used when giving out contracts for annual repairs to buildings. Before calling for tenders the local officer will strike from the schedule those items of works which are not to be done. Contractors will then submit sealed tenders for lump-sum amounts on copies of the same form. The tenders received shall be compared on Form no. 30-D and the tender of the

successful contractor on bing signed by the local head in token of acceptance will become the contract bond for the work.

Form no. 30-B—This form differs from Form no. 30-A only in that instead of a printed schedule of work there is a blank page on which will be detailed the work to be done. Form no. 30-B will be used for all repairs (other than annual repairs) and for petty works for which plans and drawings are not required.

Form no. 30-C—This form will be used when detailed estimates and plans have been prepared. A bill of quantities of work to be executed will be entered on the blank page, but rates, provision for work establishment, and contingencies will not be entered.

Exception—The Inspector General of Police is authorised to execute without inviting tenders, petty works and special repairs up to the limit of Rs. 20,000 through the agency of social service squads on a self-help basis, subject to the conditions noted below:—

(a) Expert artisans employed on the work should not be paid more than the sanctioned rates laid down in the Public Works Department Schedule for the class of artisans pertaining to the district.

(b) Building materials valued at less than Rs. 1,000 may be purchased without calling for tenders provided there is no relaxation of the Stores Purchase Rules.

(c) Prior approval of the Chief Engineer, Public Works Department, must be obtained in respect of all additions and alterations to the Kotwali and other Police buildings of architectural importance. For petty additions and alterations costing up to Rs. 1,000 each in a year, which do not affect the architecture of the buildings, approval of the Executive Engineer to such additions and alterations should be obtained.

(b) No alteration unless quite unavoidable shall be made in a lump-sum contract. If a change of site is out of the question and it is found necessary to redesign the foundations of a building under construction the consequent alteration in the lump-sum contract is unavoidable. The local officer may, therefore, in these circumstances permit the necessary alteration in the design. If the contract is for a petty work sketches for the new design and the bill of quantities will be supplied by the contractor. The local officer will submit the sketches and bill of quantities together will the sanctioned estimate and plans to the divisional engineer for scrutiny before permitting the work to proceed. (See paragraph 295).

(c) No other alteration in a lump-sum contract shall be permitted without the sanction of the Head of the Department who shall satisfy himself that the alteration is unavoidable. If an alteration other than that to the foundations of a building is to

be made the local officer will obtain from the contractor and submit to the Head of the Department a quotation in lump-sum of the net amount to be added to or deducted from the contract sum. The contractor will submit in support of his quotation a bill of quantities and, where necessary, sketch plans showing the alterations proposed and will price the bill of quantities with the rates quoted in paragraph 2 of his tender. The Head of the Department may before he accepts the quotation send it to the Divisional Engineer for scrutiny. If the exercises this option he should send with the quotation the sanctioned estimate and plans as well as a justification for the proposed alteration.

NOTES—(1) If a work is stopped under the orders of the Government the work actually executed will be measured by the Divisional Engineer.

(2) When entering into contracts the general principles contained in, Appendix XIX and other rules of procedure laid down in Appendix XIX-A should be followed.

Muster Rolls

307-A. (a) When works are carried out by departmental agency the daily attendance of labourers will be recorded on muster rolls (Form no. 30-E) by an official deputed by the local officer and materials will be paid for on a supplier's bill or on a hand receipt (Form no. 30-F). The monthly expenditure on each separate work will be recorded on Form no. 30-G. In the remarks column of that form will be entered information showing in what part or parts of the building or buildings the materials purchased and labour employed have been used.

NOTE—The account of monthly expenditure kept in Form no. 30-G above should be abstracted on Form no. 33 and submitted to the Accountant General in accordance with the instructions laid down in a paragraph 310. Muster rolls (Form no. 30-E) will not be submitted.

(b) Muster rolls should be prepared and dealt with in accordance with the following rules :

(1) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

(2) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

(3) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in part I of the muster roll in such a way as —

(i) to facilitate the correct calculation of the net wages of each person for the period of payment;

(ii) to render it difficult to tamper with or to make unauthorized additions to or alterations, in entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(4) After a muster roll has been passed by the local officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II of the register of arrears, before the memorandum at the foot of the muster roll is completed by the person who made the payment.

(5) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in part II in the same way as payments of current items. It is optional, however, with the local officer to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (4) above, that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments.

(6) Wages remaining unpaid for three months should be refunded into Treasury.

(7) The payment of daily labour through a contractor instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

N.B.—The use of the muster roll is not permissible in such cases.

(8) When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. At the discretion of the local officer, bona fide travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

ACCOUNTS

308. (a) All expenditure in connexion with the works under the control of departmental officers should be treated as "Works" expenditure of the department concerned and charged under the minor head "Works" in the departmental head of accounts, and no part of it, however small the amount may be, should be treated as contingent expenditure. Expenditure on petty works, or maintenance and repairs, as the case may be, will be separately charged and under the following detailed heads :

Petty works.

Maintenance and repairs—

(a) Annual repairs;

(b) Quadrennial repairs;

(c) Special repairs.

(b) In cases where the expenditure on construction and repairs executed by civil officers on buildings under the administrative control of the Public Works Department does not exceed Rs. 5,000 it may be charged as contingent expenditure of the Civil Department carrying out the work..

NOTE—Clause (b) of this rule is applicable to transactions in case of which a definite assignment has been made of petty works under the administrative control of the Public Works Department.

309. A record of monthly expenditure on all works under the control of the local officer should be maintained in Form no. 31, Register of Civil Works.

Drawal of Money from Treasuries

310. For all petty works and repairs abstract bills in Form no. 32 should be used for drawing advances from Treasuries, to be paid to disbursing officers or to contractors. These should be accompanied monthly by detailed bills in Form no. 33. The procedure for the preparation and submission of abstract and detailed bills will be the same as are prescribed in Chapter VIII for contingent expenditure countersigned after payment. Full details giving the name of the building and showing quantities and rates should be furnished for each kind of materials supplied or for each item of work done and payee's receipts should be furnished for payments exceeding Rs. 25.

NOTES—(1) Receipts in a language other than Hindi or English for sums between Rs. 25 and Rs. 100, received in connection with petty and minor works and repairs carried out by the Police, need not be translated into English or Hindi as required by paragraphs 47(b) and 51 [see note to paragraph 47 (b) and note 2 to paragraph 51].

(2) In connection with petty works and repairs carried out by the Police, the Station Officer or other officer-in-charge of the work or repairs may continue to use Police Form no. 197 (imprest account form). When the work or repairs have been executed, the Police Officer will, in addition to the form mentioned, complete a detailed bill of expenditure in triplicate, in Form no. 33-A, prescribed for the purpose. The Police accountant will attach to contingent bill in Form no. 33 consolidated by him one copy from each Police Station concerned of Form no. 33-A and all receipts for sums exceeding Rs. 1000, and submit all these papers to the Accountant General.

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Payments for Work done on Lump Sum Contracts

311. In making payments for works carried out on lump sum contracts the following procedure should be observed:

(1) In the case of works relating to all classes of repairs and petty works for which plans and drawings are not required, no payment should be made to the contractor during the execution of the work. The money due to him should be paid in a lump sum on completion of the work to the satisfaction of the local officer.

(2) In case of works where detailed estimates and plans are required, and the contract is given in Form no. 30-C, the contractor shall be paid on the completion of each calendar month a sum of 75 per cent of the total value of the work done

since the last payment. When the work shall be completed, the contractor shall be paid a sum of 75 per cent of the total value of the work done since the last payment and 15 per cent of the total value of the work done according to the best estimate of the same that can be made so that the total amount of payments made up-to-date may be 90 per cent of the total value of work done. The contractor shall be paid the balance of all moneys due or payable to him under or by virtue of the contract within six months from the completion of the works.

(3) Subject to the terms of the contract and such instructions as may be laid down by the Government from time to time to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractors otherwise than on the certificate of the officers-in-charge of the work as detailed in rule (4) below.

(4) In the case of payments made before the completion of a work in accordance with the provisions of rule (2), a certificate will be given by a responsible officer (not below the rank of a Tahsildar) to the effect that, by superficial or general measurement or by some other suitable method, which should be specified, he has satisfied himself that not more than 75 per cent of the value of the work done since last payment is being paid for and that, with the exception of authorized additions and alterations, the work has been done according to the prescribed specification.

(b) In the case of payments, made after the completion of the work, either under rule (1) or (2) there will be a certificate of completion of the work, signed by a responsible officer not below the rank of a Tahsildar to the effect that the work has been done according to prescribed specifications and the conditions of contract.

NOTE—The officer granting a certificate, will be held personally responsible for any overpayment, which may occur in consequence.

(5) If any alterations are made in a lump-sum contract in accordance with paragraph 307 (c), the local officer shall obtain a lump-sum tender for the cost of alterations and the sanction of the Head of Department to the changes and to the amount of tender. The approved amount will be added to, or substracted from, the contract sum. The additions or deductions will be shown in the bills when payments are made.

(6) When presenting their bills the contractors shall use Form nos. 34 and 35. These bills will form sub-vouchers to the bills in Form nos. 32 and 33.

(7) Form no. 34 is intended for intermediate payments, i.e. payments made before the completion of work under rules (2) and (4) (a), which may be made to the contractor in accordance with his contract.

(8) Form no. 35 is intended for final payments, i.e. payments made after the completion of work either under rule (1) or (2), made to a contractor. The contractor should be required to add to his acknowledgment a statement in his own hand-writing that he has received payment in full settlement of all demands.

NOTES—(1) In the case of payment made under rule (1) there will be no deductions on account of intermediate payments nor a 10 per cent deduction on the total value of work done.

(2) From the final bill paid to the contractor (Form no. 35) the total, advances made to him in the running account bills (Form no. 34) or other recoverable payments will be deducted by short payment from the total value of the work done.

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Advances to Contractors and Disbursers

312. Advances to contractors or disbursers are as a rule prohibited and every endeavour should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases :

(a) In the case of payments made to contractors under rule (2), paragraph 311.

(b) When a contractor is not employed and payments have to be made to labourers direct or purchase of materials cannot be made without prepayment the local officer may draw an advance to the extent of actual requirements but not exceeding Rs. 2,000 at a time for a single work subject to the condition that another advance should not be drawn unless the first has been adjusted. This limit may be increased to Rs. 5,000 with the prior sanction of the Head of the Department for any particulars work or any particular officer where circumstances justify such an increase. Such advances should be entrusted to responsible Government servants of rank not lower than that of a Naib Tahsildar. Such advances should be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

NOTES—(1) Advances under clause (a) of this paragraph should be adjusted without unnecessary delay. Ordinarily such advances should be adjusted within a period of two months from the date of drawal. If for any reasons this is not possible, a report should be sent to the Accountant General through the Head of the Department explaining the cause of delay in adjustment and stating approximately the day by which the advance is expected to be adjusted.

(2) The Inspector General of Police is authorised to draw advances of a sum not exceeding Rs. 1,000 at a time, for the execution of petty works and special repairs carried out through the Social Service Squads on self-help basis. The number of such advances should not, however, exceed five in respect of a particular work. Each such advance must be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

313. The advances referred to in paragraph 312 may be drawn by the local officer from the Treasury on his own authority and will be charged to the service head of account subject to final adjustments on the submission of detailed bills.

313-A. Local officers shall not make advance payments to contractors on the security of materials brought to site of work nor shall they purchase material for a work which is being executed by contract. The contractor will make his own arrangements for materials as the store purchase rules do not apply to works executed by local officers.

Local officers shall auction as soon as practicable all materials obtained from dismantled buildings or surplus on works carried out by departmental agency. The sale-proceeds of materials obtained from dismantled works which have simply been abandoned and not replaced, will be credited to revenue (i.e. to the revenues of the State as a receipt). The sale-proceeds in other cases, will be credited to the work concerned.

314. (Deleted).

315. When petty or minor works are carried out by the Public Works Department, they will be accounted for under the rules applicable to works under their control.

316-317. (Deleted).

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Introductory

318-A. These rules are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from Treasuries in connexion with the facilities afforded by the Reserve Bank to Government officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of Telegraphic Transfers and Drafts, on the Reserve Bank account.

318-B. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies, having full currency chest facilities, will

not pass through the Government Account. At places where the Reserve Bank is not so represented, all Treasuries and Sub-Treasuries in India with currency chest facilities and such other Treasuries or Sub-Treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as 'Treasury Agencies' of the Reserve Bank for the issue and payment of Telegraphic Transfers and Drafts drawn by or upon them. The connected debits and credits in the Treasury accounts, which will be carried initially against the balance of the Government owning the Treasury or the Sub-Treasury, as the case may be, will be cleared by the Accountant General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

NOTES—(1) At places where the cash business of the Treasury is conducted by sub-offices of the State Bank of India having limited currency chest facilities (i.e., Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the Treasury or Sub-Treasury at such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank, though the cash and clerical work in connexion therewith will be transacted by the latter on the orders of the Treasury or the Sub-Treasury Officer, as the case may be.

The names of Treasuries and Sub-Treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank, will be found in the separate publication 'List of Treasuries and Sub-Treasuries in India' issued by the Central Government.

(2) At places where cash business of a Treasury or a Sub-Treasury is transacted by a branch of the State Bank, the drawing and encashment of bank drafts are made at the State Bank of India.

318-C. The following types of remittances between one 'Treasury Agency' and another or between Treasury agencies and places where the Reserve Bank is represented, are available to Scheduled Banks, Non-Scheduled Banks, Co-operative Banks, the general public and on Government account :

(1) Telegraphic Transfers,

(2) Bank Drafts.

318-D. The Central or State Governments are entitled to remit funds free of charge throughout the country. Bank Drafts are issued by Treasury Officers to Government officers or to others on behalf of Government and for other quasi public purposes set forth in the Annexure to this Chapter.

NOTE—Drafts on Government Account are ordinarily not issued for amounts of less than Rs. 50 except for police men's remittances vide paragraph 337-339.

318-E. The procedure to be observed by Treasury Officers in respect of the issue and payment of Telegraphic Transfers and Drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

318-F. Subject as hereinafter provided, the various forms to be used in connexion with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant General, will be governed by such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

Telegraphic Transfers

319-A. A person applying for a Telegraphic Transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the Telegraphic Transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant-General alongwith the daily "Schedule of Reserve Bank of India Remittances Drawn" and grant the remitter a receipt in Form no. 1-A.

319-B. In issuing a Telegraphic Transfer, the following instructions should be observed by the Treasury Officer :—

(i) The telegram to the office making payment of the Transfer should be sent in Reserve Bank Cypher Code authenticated by the Reserve Bank of India Treasury Agencies Private Check Signal.

(ii) A post copy of the telegram and an advice in Form No. R.B.R. 6-C should be despatched to the Paying office at the same time as the telegram is issued.

319-C. In paying a Telegraphic Transfer, the following precautions shall be observed :—

(i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

NOTE—A Scheduled Bank applying for payment of the amount of a Telegraphic Transfer need not be required to produce the telegram received from the remitter, but a mere letter from the agent of the branch concerned advising receipt of intimation regarding the Telegraphic Transfer and demanding payment should be considered adequate for the purpose of the above rule.

(ii) If the person to whom the Transfer is payable is not known to him, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.

(iii) The payment of the Transfer should be reported at once by a letter to the issuing officer.

(iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.

(v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

319-D. The provisions of paragraph 325 below apply mutatis mutandis to payments of Telegraphic Transfers as they apply to payments of Drafts.

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Explanations

320-A. The person or office that draws (i.e., issues or grants) a Draft is called the drawer, the person or office on which it is drawn and by which it is payable is called the drawee, the person or party to whom a Draft is granted is called the remitter and the person or party to whom it is payable is the payee.

320-B. A Draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other Drafts, unless the contrary intention appears from the form itself are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order" in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an endorsement, the endorsement to "C.D. or order" is

a special endorsement, and the persons to whom a Draft is successively transferred are endorsees, and the person in rightful possession of a Draft is the holder.

Form of Drafts

321-A. Drafts shall be issued in special forms to be obtained from the Currency Officer under paragraph 336.

321-B. Immediately on receipt of a parcel of forms of Drafts they shall be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement shall certify that the forms have been counted and found correct.

321-C. The forms of Drafts and of Advices shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing Draft forms and the Advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him and he should see that this series is unbroken, that no form is kept back unissued unless it be spoilt and that the number of Draft forms expended in the day agrees with the total number listed in the "Schedule of Reserve Bank of India Remittances Drawn" for the day.

Officers signing Drafts shall destroy spoilt Draft forms after noting in the remarks column of the "Register of Reserve Bank of India Remittances Drawn" (Form T.A. 25) under their full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts

322-A. A person requiring a Draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The application shall be retained by the Treasury Officer for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn."

NOTES—(1) A person applying for a Draft on Government Account should certify on the application that the Draft is wanted for bona fide public purposes and

describe the object of remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

(2) When the purchaser of the Draft demands a receipt for the amount of the Draft and the exchange charges thereon, the Treasury Officer may grant the purchaser a receipt in the form prescribed by the Reserve Bank for the purpose.

322-B. The following instructions should be observed in respect of Drafts required by Government Officers—

(a) Payments on account of inter-departmental or inter-Government dues—The issuing office should be requested to cross all such Drafts, if drawn on an office of the Reserve Bank or any of its agencies other than a Treasury agency, with the words "Account Payee" between the crossing and, if drawn on a Treasury agency, to superscribe the Drafts with the words "Account Government not Payable in Cash," without any crossing.

(b) When the amounts of the Drafts are required by officers of Government to enable them to make disbursement in cash on behalf of Government, e.g. pay and allowances of non-gazetted staff, contingent expenditure, permanent advances etc.—Drafts, the amounts of which are payable to officers of Government to enable them to make disbursement of pay and allowances of non-gazetted staff, contingent expenditure etc. on behalf of Government shall not be crossed but shall in either case, bear the superscription "not transferable" and shall be issued in favour of the Government officer concerned by designation, the word "only" being added after the designation of the payee officer on the Draft. For this purpose, every Government officer, when applying for a Draft, must add the word "only" after the name of the payee in the application for the Draft, so that the issuing office may prepare the Draft accordingly. It shall not, however, be permissible for any Government officer himself to add the word "only" after the name of the payee of the Draft in any case in which the issuing office, for any reason, fails to add the word themselves.

(c) Payment of personal claims of an individual (whether a Government servant or not) a firm or a company, a statutory body etc.–All Bank Drafts for amounts exceeding rupees one thousand in each case (other than in payment of salary, allowances, pension, etc. of Government servants and pensioner) drawn in favour of an individual, a firm, a company, statutory body etc. for services rendered or supplies made by them to the State Government, should invariably be ‘crossed’ with the addition of the words "Account Payee only" between the crossings.

322-C. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent; the business of signing

them must not be postponed till the close of office, and on no account may the office be closed till all Drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

322-D. At the time of signature of a Draft, the Register (Form T.A. 25), together with the application for the Draft, the advice and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer shall initial each entry in the Advice and the corresponding entry in the register at the same time as he signs the Drafts after he has satisfied himself that :—

(i) the several documents agree;

(ii) the authority for issue is sufficient;

(iii) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the Draft;

(iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only" and

(v) a sum a little in excess of that for which the Draft is granted is entered in words across the Draft at right angles to the type.

NOTES—(1) "Under thirty rupees" will mean that the Draft is for a sum not less than Rs. 20 but less than Rs. 30, and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

(2) The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing-machine.

Advice of Remittances drawn

323-A. An advice of all drawings effected on a particular Treasury or the Bank on any particular date shall be sent to the Treasury or the office drawn upon in the special form Prescribed by the Reserve Bank. The advices shall be completed, signed and despatched by the Treasury Officer before the Treasury closes on the day of issue.

Advices of Drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

NOTES—Whenever two or more sheets are used for advising the issue of Drafts, each such sheet should be signed by the Treasury Officer.

323-B. If alterations be made in a Draft prior to issue, the corrections shall be noted in the Advice, and each alteration both in Draft and Advice, shall be authenticated by the drawer's full signature in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by these rules.

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Regularity of Signature

323-C. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for inconvenience or delay which may be caused to individuals in consequence of change in or illegibility of, his signature, or other serious irregularity on the face of the Draft, as the drawee would be justified in suspending payment in cases of doubt arising from such cases. The Treasury Officer shall sign his name in English, or have it written in English characters below the signature in any Indian script.

323-D. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the out-going officer to all officers usually drawn on. The following form will be convenient—

"The undersigned begs to notify to.....that he has on this day been relieved of the executive charge of the Treasury at.....by.....a specimen of whose signature is annexed.

_____

Relieved Officer.

_____ _____

THE 19 . Relieving Officer.

NOTES—(l) If it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a Draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury, which should be posted on the same day in a separate cover and not in the cover containing the Advice.

(2) When an officer who was formerly in-charge of a Treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury and other offices.

(3) Specimen signatures of the relieving officer shall also be forwarded to all Post-Masters, who draw money and also make remittances into the Treasury concerned in the form prescribed in the above rule. The Treasury Officer shall also furnish to the Post-Masters concerned the specimen signatures of the Treasurer and the Accountant who are authorised under paragraph 31-C to acknowledge remittance under Rs. 500 into the Treasury.

Encashment of Drafts

324-A. The Advices received from the issuing Treasuries or the Bank shall be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessray, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices' received from each drawing office may be kept together. These files shall be kept under lock and key.

NOTES—(1) The Treasury Officers should particularly guard against the possibility of the fraud of altering after signature the amount shown in the Advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of an Advice. Any alteration of any entry, whether of names or figures, in an Advice requires the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the Advice before he has signed it, since at the time of signing he would notice any uncertified correction.

(2) All covers containing "Advices of remittances sold" received from the issuing Treasuries or the Bank shall be superscribed with the words "Remittance Advice."

324-B. The Advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of Drafts, etc., presented for

payment. The entries made in an Advice should be such as to place sufficient obstacle to the encashment of Drafts forged or fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the Advice where a high number follows a low one.

Necessary notes of references touching irregularities of eancellation, issue of certificates of non-payment, Advices of seconds or thirds, and of any other points of importance shall be made on the Advice.

324-C. (a) On a Draft being presented for encashment, the Treasury Officer shall compare it with the Advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It must be borne in mind that in the case of a Draft on Government Account the liability to the payee named in the Draft can only be discharged by payment to:—

(1) the payee or his lawful agent on identification,or

(2) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a Draft should be payee's receipt or that of his lawful agent.

(b) In all other cases where payment is not made on an endorsement in favour of a bank, the Treasury Officer shall not only satisfy himself of the genuineness of the claimant's signature to the receipt on the back of a Draft but, if the claimant himself is not in attendance, he must assure himself that the presenter of the Draft is the agent or messenger of the legal holder, duly authorized to receive the payment. If the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the Draft, the Treasury Officer shall demand a letter from the legal holder, authorizing the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a bank, the Treasury Officer must assure himself that the presenter of the Draft is the authorized agent or messenger of the Bank.

NOTE—The letter of authority for receiving payment at the Treasury referred to in this rule is not liable to stamp duty.

324-D. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-Treasury. But if the money payable on a Draft is required at a Sub-Treasury,

and the remittance cannot be effected in accordance with the procedure laid down in paragraph 333, a cash order may be issued to the payee for presentation at the Sub-Treasury. In such a case the payee must receipt the Draft as "Received payment by cash order on.....Sub-Treasury," and the Treasury Officer at the District Treasury shall finally deal with the Draft and take the same precautions regarding the delivery of the cash order as are prescribed in para 324-E below for payment in cash.

324-E. (1) Before issuing pay orders on a Draft, the Treasury Officer shall satisfy himself that the Draft has been advised; that it corresponds in all particulars with the Advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed Draft or one of which a duplicate has been paid.

(2) A Draft may be paid—(i) without Advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary Advice without dealy.

(ii) even though differing from the Advicee, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the Draft. Special caution shall be exercised before paying on a Draft an amount larger than that named in the Advice.

324-F. As each Draft or Telegraphic Transfer drawn by the Treasury is paid it must be stamped "paid," the date of payment being at the same time noted in the Advice under the initials of the Treasury Officer.

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Doubtful Drawings

324-G. In case of erasure, alteration or other serious cause for suspicion, the Treasury Officer shall before payment, refer to the drawer, the post office or the Currency Officer, as the case may require. Any material alteration of a Draft, after it has been drawn or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a Draft will have no such effect.

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Form of Receipt

325. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the Draft, and that it is given by the legal holder. On no account may a Draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid :—

(a) If the legal holder be dead, payment can be made only to his legal representative; a Draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power of attorney, should be made on the Draft.

(c) If more than one person be named in a Draft, all must join in order to give a valid endorsement or receipt.

(d) A Draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. and C.D. can be paid on the receipt as A.B. and Co. of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorize, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of Drafts payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer shall first satisfy himself that the authority has been duly conferred.

(f) A Government officer when he sends a Draft to a Treasury, not for cash payment, but for credit of its amount in the Treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to de this facilitates fraudulent appropriation of the money.

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RECORD OF DRAWINGS AND ENCASHMENTS

326-A. A record of Telegraphic Transfers and Drafts drawn by the Treasury will be kept in a register (Form T. A. 25—Account Code, Volume II) in accordance with the directions contained in this behalf in the Account Code, Volume II.

326-B. As each Draft or Telegraphic Transfer is paid, entry must be made in the Register of Reserve Bank of India Remittances Encashed (Form T. A. 26—Account Code, Volume II).

326-C. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant General in accordance with the directions contained in the Account Code, Volume II. The application forms for remittances drawn and also the receipted Drafts and the payees' receipts in respect of Telegraphic Transfer encashed shall accompany the schedule mentioned above.

326-D. The following are the cross-checks which the Treasury Officer shall, each evening, apply to the several documents connected with remittances drawn and encashed. The register of remittances drawn and encashed and the connected schedules check one another directly; the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve Bank of India Remittances" in the Cash Book, after allowing for receipts and payments, if any, at Sub-Treasuries which will be entered under a separate sub-head. The total of the several Advices for the day must also agree with the total in the column "Amount" in thes chedule of drawings, and this agreement shall be, at times, checked by the Treasury Officer himself.

326-E. Where the name of the payee and/ or endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should, in addition to the precautions prescribed in the Treasury Rules for making payment to the proper person on identification see that the signature tallies letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the ednorsement must correspond with that of the mis-spelt name, but, if the payee wishes, he may add his correct name in brackets.

Issue of Duplicates

327. When satisfactory evidence has been given that a Draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it had elapsed (paragraph 335 below), a duplicate may, without reference to the Currency Officer, be granted to the party who obtained the original, or to the payee, or to the legal representative of either but to no other person. If the Draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; but the issue of this certificate will be no bar to the payment of the lost Draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer, if the Draft has lapsed (paragraph 335 below). Issues of duplicate or triplicate shall be promptly advised to the drawee, in order-that proper note may be made on the advice orginally received.

328. The duplicate and triplicate shall be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost Draft has been endorsed, the endorsee must apply for duplicate through the original payee. It will be issued under the signature of the officer-in-charge of the Treasury at the time, although he be not the person who signed the original Draft.

329. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

Cancellation and Refund

330. No Draft can be cancelled without surrender of the whole set. Thus, if a duplicate or triplicate has been issued, the Draft can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently, no refund can be made on lost Draft; a duplicate must be obtained and payment taken at the Treasury or office drawn on.

331. All parts being surrendered, a Draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter, provided the Drafts bear no endorsement or other evidence to show that they were delivered to the payee and provided further that the signature of the remitter on the letter of request for cancellation agrees with that on the relevant draft application form. It the Draft bears any endorsement by the payee/ endorsee(s) or crossing by any Bank, the remitter should be asked to have the endorsements/ crossings, cancelled by the makers thereof.

NOTE—If alteration of the name only of the payee is required by remitter, it will suffice for the drawer to alter the name in the Draft under his full signature and to advise the drawee.

332. When a Draft is cancelled, the fact of cancellation shall be conspicuously noted across the face of the Draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled Draft.

The cancelled Draft shall be duly receipted by the remitter or the payee, as the case may be.

NOTE—The amount refunded will be entered in the "Register of Reserve Bank of India Remittances Encashed" and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with directions contained in this behalf in the Account Code, Volume II.

Exchange of Drafts

333. A Treasury Officer may issue a Draft in exchange for one drawn on him.

(i) If on Government account—Only if the payee be a Government officer and requires the Draft to be exchanged for reasons to be stated in his application.

(ii) In other cases—Only if the holder has been removed to the neighbourhood of another Treasury or of an office or agency of the Bank.

NOTES—(1) A Draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by Draft on ....."

If he can appear and take payment in cash, his obtaining a new Draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

(2) When Draft is exchanged for another, the original Draft will be treated and entered as a Draft presented for encashment and the amount again credited as received for the issue of a new Draft.

Unpaid Drafts

334. Drafts which are outstanding for more than six months can be paid only after obtaining the necessary confirmation from the drawing office.

Lapse of Drafts

335. Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed and shall be so marked in the Advice. Should any one apply for payment of a lapsed Draft, he should be directed to address the Currency Officer for orders.

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Supply of Forms

336. Forms of Drafts and all other forms prescribed by the Reserve Bank for use in connexion with the remittances dealt with in this Chapter will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the Treasury is situated. Indents for such supplies will be in Form T. R. 68 or in such other form as the Reserve Bank may prescribe and will ordinarily be for twelve month's supply.

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SPECIAL RULES FOR REMITTANCES OF POLICEMEN

337. In the case of policemen's remittances, the District Superintendent of Police concerned shall forward the Drafts to the payees direct. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the Draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to payee after satisfying himself as to his identity. Descriptive rolls of the payees duly filled in and signed shall, at the same time, be sent to the Treasury Officers concerned.

338. The Drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

339. These Drafts if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A Draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh Draft or for the refund of the amount, as may be required.

Should such a Draft, whether original or duplicate, be lost in transit, the District Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the Draft is six months old and therefore void, there need be

no hesitation in permitting refund on production of a non-payment certificate from the Treasury or office on which it was drawn.

NOTE—These Drafts may also be cancelled as provided for in paragraph 331 above.

Explanations

340. (a) Deposit proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits; (2) Civil Court Deposits; (3) Criminal Court Deposits; (4) Forest Deposits, and (5) Public Works Deposit.

Another important class is Personal Deposits; the account kept of them in the Treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Government.

Separate registers should always be maintained for "Central" and "State" deposits.

NOTES—(1) All chalans for credit of money as a "Deposit" and all orders for repayment of "deposits," should indicate whether the item is "Central" or "State" in the manner laid down in paragraphs 31 (c) and 47.

(2) These Deposits as well as lapses of the same are to be treated as "Central" or "State" according as the Government which exercises control over the depositors or the departments concerned, is "Central" or "State."

(b) The following rulings regarding classification are to be observed :

(i) Revenue Deposits proper are deposits made in revenue courts or in connexion with revenue administration; they include customs, salt and opium deposits which are treated as "Central deposits." They also include earnest-money deposits made by intending tenderers of the Civil, Defence and Public Work Departments and security deposits realized by the Police Department under the Motor Vehicles Act or otherwise.

These deposits may be received at Sub-Divisional as well as at District Treasuries. Tenderers should themselves make the deposits at the Treasury or Sub-Treasury which is most convenient to them and should attach to their tenders the Treasury chalan in support of the payment of earnest-money. No previous authority of a departmental officer is necessary to make the deposit, but the depositor must state

the designation of the Government servant in whose favour he makes the deposit and that designation must be stated on the receipt or chalan given by the Treasury.

NOTES—(1) In the Irrigation Department an officer calling for tenders may, in special cases where it would be inconvenient for tenderers to deposit earnest-money into a Treasury or Sub-Treasury relax the provisions of this rule and permit tenderers to deposit earnest-money with him in cash or currency notes up to a limit of Rs. 500 instead of into a Treasury or Sub-Treasury. Such deposits will be treated as "Public Works Department deposits."

(2) Special rules realating to earnest-money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

(3) Security deposited by mill contractors in the Tarai and Bhabar Government Estates at the time of auction should be credited to "Revenue Deposits" and refunded on the termination of the contract.

(4) Security deposit received in cash under sections 13(2) and 23 (3) of the Uttar Pradesh Sugar Factories Control Act, 1938, should be credited to revenue deposits.

(5) Security deposits received in cash from Government servants and contractors other than Public Works Department contractors, including those which are ultimately converted into interest bearing securities, should be credited to revenue deposits.

(ii) Personal Deposits—

(1) Receipts and payments on account of wards and attached estates and estates under Government management are recorded in the Treasury in personal ledgers.

(2) Other Personal Deposits made by Government servants in their official capacity may not be accepted without the special sanction of the Government accorded in consultation with the Accountant General for the opening of a banking account with the Treasury.

Substitute the following for the existing note above:

Note—Personal Deposit Account can be opened under the detailed rules as specified in Appendix-XX only at the Treasuries specified for the purpose by the Government in their order sanctioning the opening of the banking account.

340.A. (Deleted)

340.B. (Deleted)

Correction Slip No. 106 Dated: May, 4, 1998

Finance (Account) Section-1 File No. 10 (12)/95.

(Correction slip no. 4, dated 27-6-1980)

[Vitta (Lekha) Anubhag -1 File No.10(6)/72]

(C. S. no. 106 dated 04-05-1998)

Limitations

341. [Deleted].

342. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of compentent authority, and also if the amount could be credited to some known head in the Government account, to make represetations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account ; for example, revenue paid to the Government on account of a demand not yet due should at once be finally carried to the proper head of revenue and may not be placed in deposit.

NOTE—Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

343. The treatment of the following items as Deposit is prohibited :

(a) No pay, pension, or other allowance should be placed in Deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

NOTE—When a pension is granted to several persons jointly, it may not be drawn on the appearances of one claimant only, and payment of his computed share made, the balance being placed in Deposit.

(b) No fines should be placed in Deposit on the ground that appeal is pending; they should be credited atonce to the appropriate head of revenue, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government should be kept in

Deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

NOTE—Fines payable to local bodies under any law, or ordered by courts to be distributed as rewards to Government servants or private persons, should not be paid atonce, but kept under "Criminal Court Deposits" till the period allowed for appeal has elapsed, or if an appeal is presented, till it is decided.

(c) Refunds, whether of stamp or of other receipts can be drawn only on the appearance and on the receipt, of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in Deposit pending demand.

NOTE—The following rules have been laid down for the payment of refunds of revenue credited other than income-tax or amounts deposited in cases where the amount involved does not exceed Rs. 100 or in the case of Civil Court Deposits, Rs. 500 :

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then recieve the payment personally or by a duly authorized agent or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in clause (1) the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there :

"Received the sum specified above on.....", sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the post office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money fee thereon have been credited to the post office in the Treasury accounts by per contra transfer. The post office will accept the money orders on the authority of the Treasury Officer’s certificate. In the case of undelivered money orders issued by the Treasury Officer the post office will not send the cash with the money orders to the Treasury but will credit the amount by book transfer.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in form no. 19 or 39 as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for full amount of the refund entered therein.

344. (a) The net sale-proceeds of impounded cattle are to be kept in Deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(b) The sale-proceeds of unclaimed property are not to be placed in Deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of the Government, and should be taken to credit of administration of justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

NOTES—(1) If unclaimed property be perishable and be sold because it can not be kept, its proceeds should be held for six months in Deposit, but the circumstances should be clearly stated under "Nature of Deposit."

(2) Money belonging to prisoners in jail should not be held for long terms by the jail department; but should be paid into the Treasury at convenient intervals. Such Deposits should be classed as "Revenue Deposits" and repayments should be made in accordance with the procedure laid down in clause (b) of paragraph 346.

(3) The Police Department should have no Deposits except security and earnest money deposits, which should be paid into the Treasury as Revenue Deposits; unclaimed property found by, or delivered up to a police office should be made over to the magistrate; proceeds of sales of old stores of other Government property should be paid into the Treasury for credit to the revenues of the State; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

(4) Money belonging to the mental patients confined in a Mental Hospital shall be deposited into the Treasury without undue delay, to be credited into the Public Account as "Revenue Deposits." Repayments, of this money shall be made in accordance with the procedure laid down in note (2) under paragraph 346.

345. Money tendered as Personal Deposits by private individuals or by Government servants acting in other than their official capacity, and funds of quasi-public institutions even though, like certain dispensaries, that are aided by

the Government, should not, be accepted for Deposit in a Treasury without the special or general sanction of the Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the Deposit Register, though the value be stated in money.

Revenue Deposits—Repayments

346. (a) A person claiming refund of a Deposit must produce an order of the Court or authority which ordered acceptance of the Deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment and record it at once, under his initials, both in the register of repayments from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(b) Earnest money deposits of the Civil Defence and Public Works departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the Deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the Deposit, instead of being refunded, be credited to a head of revenue, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTES—(1) When at a Treasury the business of which is conducted by the Bank a Deposit is repaid by an order on the Bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily Bank sheet.

(2) In the case of the mental patients Deposits the Superintendent in-charge of a Mental Hospital will make the payments in cash to the discharged patients from his permanent advance which he should subsequently recoup by withdrawing the Deposits from the Treasury in the manner laid down in clause (a) above.

(3) Special rules relating to refunds of earnest money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

346-A. Register of repayments will be kept in Form no. 33.

Form of Voucher

347. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in a language other than English or Hindi, and to ensure caution in the issue of such orders, Government have directed that every order issued by a Court or office for the payment of money from a Treasury shall be in English or Hindi.

Note—Form no. 39 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate

348. At the end of every quarter a certificate must be recorded on the register of receipts by every District Officer not in personal charge of the Treasury or by a senior gazetted officer of the district staff (not being the Treasury Officer) selected by the District Officer, that he has personally and carefully examined at least 5 per cent of the entries in the register taken at random and that entries are made with utmost care and regularity.

NOTE—This examination is not intended to be mechanical. It is meant to ensure that necessary entries are properly made and initialed and that no moneys are unnecessarily placed in Deposit or allowed to remain there without good cause.

349. (Deleted).

350. A certificate from the administrator of every Personal Ledger Account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his plus and minus memorandum) should be transmitted.

Lapses—Annual Account

351. Deposit of the Excise Department made under rule 75-A of the Uttar Pradesh Excise Manual not exceeding one rupee, and other Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of Deposits, partly repaid during the year then closing, and all Deposits or balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to the appropriate head of revenue by means of transfer entries in the office of the Accountant General.

351-A. The Treasury Officer shall submit to the Accountant General immediately after March 31, each year a list (in Form no. 41) of all Deposits or balances lapsing under the above rule. The list shall be prepared in accordance with the procedure laid down in the rules below.

(1) Early in March the register of Deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On March 31, each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on March 31, and the total of the list should be deducted in the plus and minus memorandum from balance shown at credit of the particular class of Deposits, the list itself, signed by the District Officer, being forwarded to the Accountant General. This duty may be delegated by the District Officer to a gazetted Government servant of the district staff, not being the Treasury Officer.

(2) In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for Deposits relating to different years.

352. (1) Deposits, the detailed accounts of which are not kept at the Treasury and which are credited to the Government under paragraph 351 cannot be repaid without the sanction of the Accountant General. The Treasury Officer shall, before authorising refund in such cases ascertain that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant’s identity and title to the money are certified by the officer signing the application for refund.

(2) Deposits, the detailed accounts of which are kept at the Treasuries and which are credited to the Government under paragraph 351 may be refunded without the sanction of the Accountant-General. The Treasury Officer shall, before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid

previously, and that the claimant's identity, and title to the money are certified by the officer signing the application for refund.

NOTE—The sanction/payment authority issued by the Accountant General in cases covered by the provisions of sub-paragraph (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

353. The application for sanction will be made in Form no. 42. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the list of payments in which it is charged.

Civil and Criminal Court Deposits

354. In the case of Criminal Court Deposits each Deposit is separately paid into and drawn from the Treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this ease the registers of receipts and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for Revenue Deposits, although the sets of registers and returns must all be kept separate from those of the Revenue Deposits. For these no further instructions are necessary.

355. In regard to Civil Deposits the Civil Courts merely bank with the Treasury, remitting without detail their gross deposit receipts for credit in a Personal Ledger and making repayments by cheques on the Treasury which are taken to debit of the same personal account. These Personal Ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for Personal Deposits, but quite separate from those of Personal deposits proper; and they will be designated as Civil Court Deposits.

NOTE—The Treasury Officer in sending as his vouchers the paid orders of the civil court, should attached them to a covering list showing the number and amount of each.

356. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the details of the Deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which register of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of Revenue Deposits. The civil court in this case is responsible for the monthly detailed returns

despatched to the Accountant General (although the vouchers are sent by the Treasury Officer) and for statement of lapses—vide paragraphs 350 to 352.

357. The civil court will incorporate with its own accounts and returns the deposit items of its subordinate courts as a Treasury Officer does those of subordinate Treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several small cause courts.

NOTES—(1) Each transaction of receipt or payment of Civil Court Deposit must be initialed by—

(a) the Judge; or

(b) in the case of the High Court of Judicature or the Chief Court, or any gazetted Government servant ;

(c) in the case of a Small Cause Court, unless otherwise ordered by the Government by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

(2). The plus and minus memorandum of the balance of Deposits should be recorded by the Judge upon the register of receipts transmitted to the Accountant General.

358. In Civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control might, with the approbation of the chief judicial authorities, be left with the receving court.

NOTES—(1) The receiving court, however, should record and deal with their petty Deposits with the same care and formality as others, it should enter all in detail in a register of Deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be the handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the Personal Ledger form in which a daily balance would be struck; monthly totals of receipts and payments of Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

(2) Detailed instructions regarding these petty Deposits should be prescribed, whenever the system is permitted by the chief judicial authority in communication with the Accountant General.

Agreement with Treasury

359. When the different civil courts of a district bank with the civil Treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Ledger account for each court, even though the Deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

360. (a) To prevent disagreement between the Deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it ; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the Deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the Treasury Officer at the close of the month which of its payment warrants have been cashed and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(b) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid.

NOTES—(1) When it is inconvenient for a depositor to proceed to the Treasury with the court's order to lodge his Deposit, it may be received by the court and by it afterwards forwarded to the Treasury. Courts in the same town with a Treasury or Sub-Treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly when it is inconvenient for a claimant to proceed to the Treasury there to obtain repayment of a Deposit, the judge may pay him in cash, provided that there are in the court funds sufficient whether of current Deposit, receipts or of the office permanent advance.

(2) In these cases, however, the gross receipt and payments taking place at the court must be shown as remitted to and from the Treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payment, the excess will be remitted in cash to the Treasury; and if the payments are in excess of the receipts the Treasury will pay the excess to the court, which will thus recoup the permanent advance account.

(3) No permanent advance should be given and held apart specially for the repayment of Deposits; the office permanent advance may be augmented sufficiently.

(c) When the list of lapses is made up by the Judge or Magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Personal Deposits—Repayments

361. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Deposits of Fees

361-A. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows :—

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned—

(a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into the Treasury by the Government servant receiving the fee through his office;

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the Treasury to the credit of the Government by the Government servant receiving the fee through his office. The recoveries should be credited to head "Deposits of fees received by Government servants for work done for private bodies," pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should

remain under the deposit head for disbursement to the Government servant in accordance with the procedure set out below :—

The Government servant himself, if he holds a gazetted post, or the head of office on behalf of non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the Treasury accounts. The Accountant General will, after verifying the credits authorise the payment and return the bill to the Treasury Officer, who will pay it by debit to the deposit head concerned.

Exception—So far as the crediting and disbursement of the fees paid by candidates for their medical examination in respect of appointments to the All-India Services and to technical posts are concerned, only one-fourth of the fees, viz. Rs. 4 should be credited to the revenue of the State and the balance should be paid by the examinee in cash to the Medical Board at the time of the medical examination.

361-B. The following are the rules for accounting for fees received by Government servants for work done for another Government :

(i) In cases where a Government servant is permitted to retain the whole or part of a fee the payment would be made by book transfer between this and the other Government concerned. The credit when afforded by another Government will be adjusted as departmental receipts of this Government and the amount of fee payable to the Government servant concerned will be drawn and paid to him from the State Revenues.

(ii) In cases in which the entire amount of fee is to be retained by Government and nothing is to be paid to the Government servant doing the work for the other Government, the entire amount will be credited as departmental receipts.

NOTE—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons or for another Government. They are not applicable to cases, e.g. fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts. In such cases, the fees realized and adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under "Allowances, Honoraria, etc."

Explanation

362. The expression "Local fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular posts, the enactment of leave, pension or similar rules ;

(2) the revenues of any body which may be specially notified by the Government as such.

The transactions of the local funds are not included in the accounts of revenue and expenditure of the State.

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Receipts and Payments

363. Municipalities are ordinarily obliged to place their funds in the Treasury, or in the Bank at places where the cash business of the Treasury, is conducted by an office, branch or agency of the Bank.

364. The account of a local fund at the Treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

NOTE—This rule does not apply if the charges of any local fund are under any special orders, drawn from the Treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer, in the accounts the deductions on account of income-tax, fund subscription etc. being credited by transfer in distinct entries.

365. No local fund is allowed to overdraw the balance at its credits, without obtaining beforehand a loan or contribution to cover the overdraft from the Government.

366. Service stamps may not be used by a local fund officer or any Government servant acting in a capacity connected with each local fund such as president or secretary of a local fund committee, but service labels may be used on the correspondences of a Government servant acting as such even though the correspondence may relate to the affairs of a local fund.

NOTE—Telegraphic messages, the charges for which are to be borne by local funds, should be classed as private and not as State.

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Verification of Balances

367. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

368. [Deleted].

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Miscellaneous

369. Unless any of the following arrangements have been authorized by the Government, a local fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by departments of the Government on account of the fund:

(a) Payments as made by departments of the Government may be charged to the balances of the deposit of the local fund in the public account.

(b) Recovery from the local fund may be postponed till the time when the department has to make payment for the charges.

(c) Payments may be made as advances by the department in the first instance, pending recovery from the local fund.

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GENERAL RULES FOR GRANTS-IN-AID

369-A. The payment of various classes of grants to local bodies and institutions, e.g. contributions to hospitals and dispensaries, educational grants-in-aid, contributions for the maintenance of roads, etc., will be regulated, subject to the

following instructions, by the general or special orders of Government sanctioning each class of payment. [See also paragraph 209].

NOTES—(1) Instructions regarding maintenance of a register of grant are contained in the annexure referred to in Note (1) below para 209.

NOTE—(2) (a) The general principle of grant-in-aid is that it can be given to a person or a body which is independent of the Government. One Department of the Government cannot make a grant-in-aid to another Department of the same Government. Similarly, a grant-in-aid should not be given to an organisation set up by the Government by a resolution or an executive order since such an organisation does not have a separate legal status of its own and functions only as a limb of the Government. Either the expenditure of such bodies should be treated as normal Government expenditure and provided for in the budget as such or steps should be taken to secure a separate corporate status for the organisation by getting it registered under the Registration of Societies Act, etc.

(b) It is not permissible for a grantee institution, organisation, etc. to entrust the implementation of the scheme or work for which grant-in-aid is intended, to another institution, organisation, etc. and to divert the grant-in-aid received from Government as assistance to the latter institution, organisation, etc. Such diversion of grants-in-aid, though for utilisation on the same or similar objects, amounts to misutilisation of the grants-in-aid. The sanctioning authority should ensure that a specific condition is laid down in the sanction orders prohibiting the grantee institution from diverting the grant-in-aid and entrusting the execution of the scheme for which the grant is made to another institution or organisation. In cases where after having received the grant-in-aid from Government, the grantee institution itself is not in a position to execute or to complete the assignment, it should be required to refund forthwith to Government, the entire amount of the grant-in-aid received by it. In order to ensure that this condition can be enforced through a Court of Law, in the event of its breach, it should be incorporated in the agreement bond executed by the grantee institution.

Exception—If the grantee institution has branches and their existence has been taken into account while making the grant-in-aid; or if the grant has been given with the specific object that the grantee institution will divert it among other organisations doing similar work in accordance with the rules framed by Government, then there will be no objection to the grant being diverted by the grantee to its branches or such other organisations.

Sitapur Eye Hospital and Kusht Nivaran Sangh are the examples of such institutions.

(c) The Administrative Departments should impress upon institutions / organisations, desiring grants from Government, to submit their requirements with

supporting details by the end of October in the year preceding the year for which grant-in-aid is sought. The Departments on their part, should finalise their examination of these requests with the utmost expedition and make the necessary budget provision where it is decided to sanction grants. The institutions/organisations should be informed of the result of their requests early in the succeeding year.

369-B. Grants are of two kinds, viz. (1) conditional and (2) un-conditional. A grant is conditional when it is given for a specific purpose and special conditions are imposed at the time of the grant, regulating the manner in which the grant may be expended.

A grant is unconditional when the only condition attaching to it is the continued active existence of the local body or private institutions to which it is given.

369-C. Administrative departments of Government and subordinate authorities to whom power has been delegated to sanction grants shall specify the conditions which apply in each case or quote the relevant rule or order under which the grant is made. They shall also supply the examiner, Local Fund Accounts, with a copy of the orders sanctioning a grant-in-aid. All grants-in-aid to any authority or body for specific purposes, whether recurring or non-recurring and irrespective of the amount should be subject to a specified condition that the books and accounts of the authority or body receiving the grant shall be open for a check by the Comptroller and Auditor General or such officer of his department as may be authorized by him in this behalf under section 21 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A), who shall have right of access to the books and accounts of the body or authority after giving reasonable previous notice. Where the body or authority is substantially financed (for the purpose, see explanation below section 14 of the aforesaid Act given in Appendix I-A) by grants or loan from the Consolidated Fund of the State, all receipts and expenditure of the body or authority shall be audited by the Comptroller and Auditor General or other officer of his department authorized under section 21 of the Act, subject to the provisions of any law for the time being in force applicable to the body or authority.

369-CC. (a) Every conditional recurring grant will require a fresh sanction every year.

(b) in the case of unconditional recurring grants—

(1) if the amount of a grant is fixed for a definite term in the first sanctioning order sanction need not be renewed until the amount is varied or the term ends,

(2) where a definite term is not assigned to the continuance of a grant of a fixed amount, the sanctioning authority, should, as soon as funds have been provided for the purpose intimate the fact to the Accountant General, and

(3) in all other cases, fresh sanction should be accorded every year to the continuance of a grant.

369-D. In the case of both conditional as well as unconditional grants it is the duty of the administrative department or officer sanctioning a grant to see that the instructions mentioned below are carefully observed before any grant is sanctioned :

(a) grants should not be sanctioned to those institutions or individuals who have not submitted utilisation certificates in respect of grants made earlier,

(b) only such grants be proposed for disbursement as are likely to be watched and scrutinised properly;

(c) sanctions to grants-in-aid should be issued in the earlier part of the financial year so as to leave sufficient time for utilisation;

(d) every sanction order should state the period during which the grant or an instalment shall be spent;

(e) only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works such as buildings, water supply schemes and the like the sanctioning authority shall use discretion in authorising payments according to needs of the work;

(f) every grant made for a specific object shall be subject to the implied conditions; (i) that the grant shall be spent upon the object within a reasonable time if no time limit has been laid down in the sanction; and (ii) that any portion of the amount which is not ultimately required for expenditure upon the object shall be duly surrendered. The expression 'within a reasonable time’ shall ordinarily mean 'one year from the date of the issue of the letter sanctioning the grant.’ Thus grants may be sanctioned to meet requirements for a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as can be spent during that year. The amount remaining unspent in such cases need not be refunded at the close of the financial year. However, immediately on expiry of the period of one year from the date of sanction any unspent balance should be duly surrendered to Government;

NOTE—Transferring grants to Personal Ledger Accounts with a view to avoiding lapse of funds constitutes a financial irregularity and should not be resorted to.

(g) in respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof shall be surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any;

(k) when recurring grants are sanctioned to the same institution for the same purpose, a certificate to the effect that the unspent balance of the previous grant has either been surrendered to Government or has been taken into account in sanctioning the subsequent grant shall be incorporated in the sanction letter;

(i) grants should be made available, as far as possible, on the basis of specific schemes drawn up in sufficient detail and duly approved;

(j) before a grant is paid, the sanctioning authority shall as far as possible insist on obtaining an audited statement of the accounts of the public body or institution concerned;

(k) in the case of small institutions which are entirely/mainly fed by recurring grants the requirement of obtaining audited statement of accounts will not be insisted upon for sanctioning the first two instalments, if the statement of accounts are not ready for the close of the financial year. However, such statement of accounts should be obtained before sanctioning the final instalment;

Recurring grants-in-aid to small institutions, which may not have sufficient funds to cover the expenses in the beginning of the financial year, may be paid, if necessary, in three instalments, It has now been decided in modification of this procedure that the facility of release of grants-in-aid in instalments should not be confined only to small institutions. In the case of institutions which have a good record of ugtilisation of grants, the first instalment amounting to one-sixth of the year's grant may be paid in the month of April to meet their expenses for April and May out of the funds voted on account by Legislature. A second instalment of the grant, not exceeding 50 % of the total annual grant, may be released after the Budget has been passed provided the institution submits to the sanctioning authority at least an unaudited statement showing the expenditure incurred from the previous year's grant and resources available with it. Subsequent instalments should normally be released only after receiving the audited statements of accounts of the previous year. However, if there are any genuine difficulties in getting the audited statements of accounts in time, these subsequent instalments may also be released in exceptional cases on the basis of the unaudited statements of accounts provided that the total amount of all the instalments released in a financial year without obtaining the audited statement of accounts does not exceed 75 % of the amount provided in the budget of the year.

(l) a certificate should be obtained from the grantee specifying clearly that the institution concerned was not/has not been sanctioned grants-in-aid for the same

purpose by another department of the State Government during the period to which the grant relates;

(m) in making grants to non-government or quasi-government bodies or institutions, a condition shall be laid down that assets acquired wholly or substantially out of Government grants would not, without the prior sanction of Government be disposed of, encumbered or utilised for purposes other than those for which the grants were sanctioned;

Explanation—the terms "assets" used in the above paragraph means (i) immovable property and (ii) movable property of a capital nature where the value exceeds Rs. 1,000.

(n) the grantee should furnish to the sanctioning authority at suitable intervals such reports, statements etc. in respect of expenditure from the grant as may be considered necessary by the latter.

369-E. The target dates fixed for submission of audited statements of accounts by the grantee institutions etc. should be at least three months before the prescribed date of furnishing of utilisation certificates or 15 months from the date of sanction of the grant (see paragraph 369-H). The sanctioning authority should make it incumbent upon the grantee institutions to submit the statements within the stipulated period by including a clause to this effect in the sanction letter. This statement should also show whether the unspent balance has been surrendered to Government.

In the case of recurring grants-in-aid exceeding Rs. 25,000, submission of Achivement-cum-Performance Reports by the grantee institutions in receipt of grants should be ensured in all cases except those of grants to statutery bodies or institutions sponsored by Government provided the said bodies/institutions present formal Annual Reports, embodying Inter alia, an account of their general performance for the year. The grantee institutions should be asked to submit the Achievement-cum-Performance Reports within one month after the end of the financial year and these reports should be made available to audit by the sanctioning authority concerned at the time of local audit of such grants-in-aid in the concerned offices or when called for by the Accountant General.

369-E (a). The annual reports of Autonomous/Statutory bodies are ordinarily laid on the table of the legislature. In such cases the departments of the State Government need not incorporate performance-cum-achievement reports in the annual administrative reports. In all other cases, if the grants-in aid exceed Rs. 1 lakh, the departments of the State Government should include in their (this) administrative reports a review of the utilisation of the grants-in aid individually, specify in detail the achivement vis-a-vis the amounts spent, the purpose and destination of the grants. In cases where the grants-in-aid are for Rs. 1 lakh or less

the departments of the State Government should include in the administrative reports their own assessment of the achievement or performance in a general way for facility of a complete and comprehensive study of grants-in-aid paid by the department.

369-E (b)—Where the accounts of the grantee institutions are audited by the Accountant-General, copies of the performance-cum-achievement reports furnished by the grantee institutions to the administrative department/ sanctioning authority should be made available to the audit. In other cases, copies of such reports received by the departments of the State Government or sanctioning authority should be made available to audit when local audit of such grants-in-aid in the office of the administrative department or sanctioning authority is conducted or when it is called for by the Accountant-General. When the accounts of the grantee institutions are audited by the Director, Local Fund Audit copies of the performance cum-Achievement reports should be furnished by the grantee institutions to the Director, Local Fund Audit, U. P,, Allahabad.

369-E (c) Review of the Performance:

A review of the performance of the grantee institutions in receipt of grant-in-aid exceeding Rs. 10 lakh per annum may be under taken by the sanctioninig authority concerned at least once in 3 to 5 years in each case. Some of the leading non-officials interested in the object of the particular grant may be associated with the review.

369-E (d)—The annual reports and accounts of private and voluntary organisations receiving recurring grant-in-aid to the tune of Rs. 5 lakh and above should be laid on the table of the legislature within nine months of the close of financial year of the grantee institutions. In the case of private and voluntary organisation receiving grant-in-aid of Rs. 1 lakh and below Rs. 5 lakh, all the departments of the State Government should include in their Annual Reports a statement showing quantam of funds provided to each of those organisations and purpose for which they were utilised, for the information of the legislature.

(C.S. No. 92, dated 16-9-1989)

[Vitta (Lekha) Anubhag-1, File No. 15 (3)-84]

369-F. The administrative department or officer shall then decide what amount, if any, must be surrendered by the receipient of the grant and take steps to have the amount so surrendered.

369-G. Where a grant is an annual one or is paid in instalments the amount to be surrendered to Government (paragraph 369-F) shall be adjusted by short payment of the next instalment or grant.

NOTE—Overdue instalments on account of repayments of loans taken by local bodies may also be recovered by adjustment from the grants payable to them.

369-H. Where a grant is annual or a non-recurring grant has been given for being utilised during a particular financial year only, the administrative department or officer who sanctioned the grant, shall on or before September 30, of the year following that to which the grant related furnish the following certificates to the Accountant General, namely—

(a) in the case of an unconditional grant, that the local body or private institution to which the grant was given, did continue to function actively in the year to which the grant related;

(b) in the case of conditional grant, that the grant was utilised in accordance with the condition of the grant. This certificate should be given in Form no. 42-I. If the conditions of the grant were not fully satisfied the administrative department or officer shall state which conditions were not satisfied and what steps he has taken or proposes to take either to have the conditions satisfied or to have any part or the whole of the grant surrendered to Government.

NOTES—(1) In respect of grants which are expected to be utilised during the next 12 months from the date of sanction the competent authority shall furnish to the Audit the requisite certificates not later than 18 months from the date of sanction of the grant.

(2) In cases in which conditions are attached to the utilisation of a grant on particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officers on whose signature the grant-in-aid bill is drawn shall be primarily responsible for certifying to the Audit the fulfilment of the condition attaching to the grant unless there is any special rule or order to the contrary.

(3) Utilisation certificates need not be furnished in cases where the grants-in-aid are sanctioned subject to the fulfilment of certain pre-requisite conditions and are in the nature of reimbursement of expenditure already incurred. In such cases the sanctioning letter should specify clearly that utilisation certificates will not be necessary.

369-I. Where a conditional or unconditional grant is given in installments spread over a number of years the administrative department or officer shall give a certificate as prescribed in the foregoing rule in respect of the installment paid within the year to which it related.

369-J. Grants should be shown in the budgets under the heading "recurring" or "non-recurring" and as far as possible the estimates should show the purpose of a

grant; for example, educational grants should be divided into maintenance, boarding, furniture, building and so on.

369-K. The Examiner, Local Fund Accounts, shall report in each audit and inspection note on the accounts of local bodies or institutions under his audit whether the grantee is spending or has spent a grant according to the terms attaching to it or on the particular purpose for which it was given. For this purpose Government have allowed him to exercise his discretion in conducting in any case the prescribed test or an extended audit with the object of ascertaining whether the conditions of a grant has been duly observed. He will also bring to the notice of Government in the Finance Department instances of diversion of large unspent balances.

At the end of the year, when all the accounts have been audited, the Examiner will furnish the Accountant General, U.P., with a consolidated certificate for all the accounts under his audit to the effect that he is satisfied, so far as the test audits show, that the grants made to bodies whose accounts came under investigation are being expended on the purpose and in accordance with the conditions of the grant.

Similar action will be taken by the Chief Audit Officer, Co-operative Societies and Panchayats, in respect of audit of grants-in-aid sanctioned to Co-operative Societies.

369-L. The rules relating to discretionary grants placed at the disposal of the Ministers etc., are contained in Appendix X-A. These grants are generally of a non-recurring nature and are to be spent on objects specified in the rules subject to the conditions mentioned therein.

COMMUNICATION AND EFFECT OF SANCTION

370. [Deleted].

371. [Deleted].

372. All financial sanctions or orders relating to financial matters must be in writing. Verbal and telegraphic orders are to be deprecated as being liable to misapprehension, but in cases where such orders are given, they should ordinarily be confirmed in writing as soon as possible thereafter. An officer who acts on oral instructions of a superior authority will not be allowed to plead those instructions if an irregularity is committed. If, however, he has acted on a written order, the responsibility for any irregularity will be transferred to the authority who gave the order.

373. The Accountant General is entitled to receive a copy of an order sanctioning expenditure or a sanction which is otherwise to be enforced in Audit, from the authority which is competent to accord that sanction. All letters or orders conveying financial sanctions to the Accountant General must be signed by an authorized gazetted officer.

374. If the sanctioning authority is a department of Government and if under rules applicable to it, the sanction requires previous consultation with, or the previous consent of the Finance Department, the copy of the order sent to the Accountant General should be issued from the Finance Department. If in any case an order conveying a sanction requiring consultation with or the consent of the Finance Department has been communicated to the Accountant General direct by the sanctioning administrative department, the Accountant General will bring the matter to the notice of the Finance Department which will issue suitable instruction.

NOTES—(1) If the sanction of Government in the Finance Department is required by any rule, and it has not been received from that department, the Accountant General will similarly bring the fact to the notice of the Finance Department.

(2) The functions of the Finance Department are defined in the Financial Handbook, Volume I.

375. The powers of Government on matters in respect of which a consultation with the Finance Department is not prescribed by a rule or order, or the consent of that department is not required to be specifically obtained before the powers are exercised, ordinarily vest in administrative department of Government, and orders issued under such powers are communicated to the Accountant General by the administrative department concerned direct.

375-A. Unless otherwise provided by any special rule or orders of Government, a higher authority may exercise the powers delegated to an authority subordinate to it in respect of financial matters with which that authority is administratively concerned.

375-B. All letters or memoranda conveying sanction to the grant of additions to pay, such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Accountant General to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for grant of such additions to pay, should be communicated confidentially to the Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for grant of special concessions or allowances should be recorded.

376. Sanction accorded by Government to grants of land and alienation of land revenue other than those in which assignments of land revenue are treated as cash payments, should be communicated to the Accountant General in a consolidated monthly return giving details necessary for enabling the Accountant General to audit the sanction accorded.

377. Statutory rules made by Government have effect from the date on which they are passed, unless otherwise directed, and executive orders issued by Government or a subordinate authority take effect, unless otherwise directed, from the date of issue of the memo., letter or telegram in which the sanction is conveyed.

377-A. Except as provided in paragraph 380, an order of Government, in the absence of any indication to the contrary in the order itself will lapse only if and when it is superseded by an order of a later date.

378. (Deleted).

379. (Deleted).

380. A sanction for any fresh charge which has not been acted upon for a year, must be held to have lapsed, unless it is renewed.

NOTES—(1) This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent or incumbents, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by competent authority. Also it does not apply to an estimate for any public work governed by paragraph 380 of the Financial Handbook, Volume VI.

(2) The rule does not cover sanctions for refund which are not in the nature of a fresh charge and are governed by a different set of rules contained in departmental manuals.

Explanation—(1) The period of one year should be calculated from the date of issue of the sanction and the sanction should be considered to have been acted upon if payment in whole or in part has been made in pursuance of the sanction within twelve months from the date of its issue. In cases in which part payment has been made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for subsequent payment, besides containing a reference to the expenditure sanction, should also contain a reference to the number and date of the voucher under which the first payment was made.

Explanation—(2) Where there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, such sanction will lapse on the expiry of the specified financial year.

Explanation—(3) The provisions in this rule are of a general nature and apply to all sanctions in respect of any expenditure.

General Rule

381. Subscriptions to a service or Government Provident Fund can be received from such Government servants as are either required or permitted by the rules of the fund to subscribe to it the recoveries being made ordinarily by deduction from pay bills.

NOTE—This rule applies also to service funds for Government servants of the Defence Department, e.g. the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

382. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the fund received through the Accountant General.

Postal Insurance and Life Annuity Fund;

Bengal Uncovenanted Service Family Pension Fund;

General Family Fund;

Hindu Family Annuity Fund;

Bengal Christian Family Pension Fund.

The subscriptions of Government servants and Government pensioners to these funds are recoverable by deduction from the pay or pension bills of the subscribers; except that, in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash direct to the fund concerned or at Treasury. (See paragraph 384).

383. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (vide paragraph 104)

that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

384. Subscriptions in cash are ordinarily payable only to the authorities of the fund, but in the following cases, cash if tendered, may be received at Treasuries:

(a) Indian Civil Service Family Pension Regulations.

(b) Superior Services (India) Family Pension Fund Rules.

(c) Civil Engineers' Provident Fund.

(d) Hindu Family Annuity Fund (see paragraph 382).

(e) Bengal Christian Family Pension Fund (see paragraph 382).

(f) Bengal Uncovenanted Service Family Pension Fund.

(g) General Family Pension Fund (see paragraph 382).

NOTES—(1) Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at Treasuries only when permitted by the Accountant General.

(2) Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the Treasury, payment in cash being permissible only at post offices.

385. In cases in which subscriptions (including refunds of withdrawals)are paid by deduction from pay bills, the requisite particulars should be entered by the subscriber, if he draws his own pay, or the head of office in other cases in a separate schedule in Form nos. 42-B, 42-B-1, 42-B-2, 42-C or 42-D prescribed for the purpose and the form so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, as permitted by paragraph 384, the number of the account or policy and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form or, in case of cash payments, in the separate document of particulars.

386. In cases in which the subscription is a percentage on the rate of pay the subscriber, if in foreign service under the new rules in force from January 1, 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to January 1, 1922, the subscription Should be calculated upon "assumed pay" in the case of foreign

service of the first kind and upon "actual sanctioned salary" in thc case of foreign service of the second kind.

387. When a subscriber to any fund whose subscriptions are realized by deduction from bills is transferred to another district, the fact that he is subscribing to the fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and number of his account or policy.

NOTE—When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and the Accountant General, Indian Posts and Telegraphs Department, through the Accountant General, U.P.

Advances from Fund-Forms

388 Advances from any fund may be drawn from the Treasury on Form nos. 6-A, 6-B, 6-C or 6-D, as the case may be, in accordance with the rules of the fund. With this exception no payment on account of any fund, whether as a refund of a subscription overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General.

NOTE—Payment, when authorized, will be made only on the personal receipt of the depositor, or, when he is absent from India, on that of his duly authorized agent, payment may however be made to an authorized banker, if so desired by the subscriber, in the manner laid down in paragraph 110. In event of his death, payment should be made only to his legal representative.

389. When a subscriber to a service or Government Provident Fund is about to retire and under the rules of the fund the money lying at his credit becomes payable on retirement he should place himself in communication with the Accountant General giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Accountant General being satisfied of the correctness of the date, should then ask the Treasury Officer who disburses the subscriber’s pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the Government servant.

NOTES—(1) In the case of class IV and other Government servants whose General Provident Fund Accounts are maintained by heads of offices, the verification and arrangement for payment of claim will be made by the heads of offices concerned instead of by the Accountant General. In case such a

Government servant opts, in writing, to obtain payment from the Treasury himself, the drawing and disbursing officer of the office concerned will arrange to forward an attested copy of the specimen signature of the Government servant in question to the Treasury Officer.

(2) So far as the provisions of this Rule relate to preparation, signing and presentation of bills, these will not apply to cases in which an Accountant General makes final payment of the Provident Fund balances outside his jurisdiction under rule 389-A.

389-A. When the final payment of the balance at the credit of a subscriber [other than those mentioned in note (1) below paragraph 389] to a Provident Fund is to be made outside the jurisdiction of the Accountant General who maintains the Provident Fund Account of the subscriber, that Accountant General will instead of issuing a special seal authority on another Accountant General for arranging the payment, make payment to the payee by a crossed Bank Draft. For this purpose the Accountant General will intimate the amount payable to the payee, and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a Bank Draft will be purchased by the Accountant General and sent to the payee by registered post.

RECEIVED payment of Rs.....(Rupees.....) only being the accumulation in my.....

Provident Fund Account No.....

Station..... Signature.....

Dated..... Address.....….....

Please pay by a crossed Bank Draft,

Signature…….

Address……...

390. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Accountant General issuing the pension payment order will in such cases note the amount of the monthly deduction on the pension payment order. The insured person, however will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the post office.

391. A detailed list of the subscriptions realized in cash on behalf of each fund showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. The list will be a copy of a register maintained in the Treasury.

NOTE—Except in the case of the Bengal Uncovenanted Service Family Pension Fund, an important difference with regard to interest, is made between subscriptions paid by deduction from pay bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month.

Provident Funds

392. The rules for the General Provident Fund are given in the separate pamphlet issued by the Government in the Finance Department.

Indian Civil Service Family Pension Regulations

393. Subscriptions should be recovered from all European covenanted civil servants, from all non-Europeans admitted to the service in or after the year 1914 and from such other non-Europeans as have been specially permitted to subscribe. Particulars relating to subscriptions, donations and disparity fines will be found in the publication containing the Indian Civil Service Family Pension Rules. (See also paragraph 104-A).

394. (Deleted).

395. (Deleted).

Superior Service (India) Family Pension Funds

395-A. The conditions of personal eligibility to join the fund will be found in the rules relating to the Fund. The subscription payable will be communicated by the

Accountant General, Central Revenues who is the account officer of the fund in India, any alteration in the rates also being advised by him.

General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Fund

396. It must be distinctly understood that Government exercise no supervision over the management of these funds and is in no way responsible for their solvency.

Responsibility for observance of Account Rules, etc.

397. All officers and servants are expected to observe account rules, etc. properly in the course of performance of their duties, as may be necessary. The officers vested with any financial powers are particularly required to ensure that the powers are exercised with due care keeping in view the standards of financial propriety and orders issued by Government from time to time.

398. To assist the Heads of Department and Heads of Offices in proper discharge of their duties relating to budget, expenditure control, accounts maintenance, scrutiny of claims, etc., Accounts Organisations have been established in most of the departments, headed by a Finance and Accounts Officer or a Senior Finance and Accounts Officer or a Chief Finance and Accounts Officer. The duties and responsibilities of these officers have been laid down in the form of Government Orders issued from time to time. The existing orders have been reproduced in the Annexure to this Chapter.

399. The Heads of Departments will ensure that the Accounts Organisations in their departments are utilised fully on the duties assigned to them under orders of Government issued from time to time, in particular the following :—

(i) Formulation of budget estimates—both plan and non-plan and exercise of budgetory control. (This will also include scrutiny of all budget proposals and estimates and review of the progress of receipts and expenditure against estimates).

(ii) Expenditure Control. (This will include scrutiny of all proposals for expenditure on new items and other items involving heavy expenditure keeping in view the Government orders regarding economy issued from time to time).

(iii) Scrutiny of tenders and quotations for purchases as well as of all documents, contracts, etc., proposed to be executed for purchases and other dealings. (If there

is a Purchase Committee, the Head of the Accounts Organisation should be included on it as a member).

(iv) Internal audit and inspection of the accounts of the various offices and establishments of the Department including the office of the Head of the Department.

(v) Compilation of departmental accounts, reconciliation of accounts with Accountant General's figures and submission of periodical statements of receipts, expenditure, etc. to various authorities.

(vi) Settlement of the objections raised by the Accountants General on the accounts of the department and preparation of the replies on audit paras included in the report, of the Comptroller and Auditor General of India.

(vii) Establishment matters requiring application of Fundamental and Subsidiary rules, travelling allowance rules, pension rules and other rules relating to retirement benefits.

400-A. The Heads of Finance and Accounts Organisation will be immediately subordinate to the Heads of Departments concerned, but ultimately under the administrative control of the Finance Department of the Government.

400-B. In all important matters relating to purchases and other expenditure, the Head of the Department/Head of Office will, as a matter of rule, obtain the advice of the Head of Accounts Organisation in his office. If in any matters the Head of the Department/Head of Office differs with the advice given by the head of the Accounts Organisation, in his orders the Head of the Department/Head of Office will record the grounds on which he differs with the Head of the Accounts Organisation. In such cases it will be open to the Head of the Department/Head of Office to refer the matter to the Finance Department of the Government for their orders.

400-C. The Head of the Accounts Organisation will not be entrusted with the drawing and disbursing work. If in any case a Head of the Department thinks it useful to entrust such work to any Accounts Officer of his department, he will refer the matter to the Finance Department of the Government for their orders.

400-D. The head of the Accounts Organisation will submit a report in the months of April, July, October and January every year to the Finance Department of the Government giving brief details of the work done by him during the preceding quarter, the serious irregularities noticed by the Accounts Organisation in the course of internal audit or otherwise and the important cases in which the Head of the Department differed with him.

ANNEXURE TO CHAPTER XVIII—A

Copy of G.O. No. A—3172/X—108—48, dated April 26, 1948 from Sri P.A. Gopalakrishnan, Esq. ICS, Secretary to Government, United Provinces, Finance (A) Department to all Heads of Departments, United Provinces.

Subject :—Scheme for the expansion of Finance and Accounts Organisation of the United Provinces Government.

I am directed to address you on the above subject and to say that under the Scheme for the Expansion of the Finance and Accounts Organization, it has been decided to appoint efficient Accounts staff in all the important departments of the Government. This staff will be responsible not only for assisting the heads of the departments concerned to maintain their accounts properly but also to conduct preodical audit of these accounts. All the gazetted Accounts Officers, including those who are already serving in the different departments will be immediately subordinate to the heads of the departments concerned, but ultimately under the administrative control of the Finance Department of the Government. They will act as Financial Controllers in their respective departments and, if the heads of the departments do not agree with the advice tendered by them, then can directly approach the Finance Department for a ruling. The heads of Department will no doubt continue to be responsible for the financial side of the working of the departments, but the Accounts Officers will be their principal assistants for this purpose.

2. At present there are already gazetted Accounts Officers in the Industries, Labour, Agriculture, Animal Husbandry, Co-operative, Education, Transport, Refugee and Food and Civil Supplies Department. The appointment of an Accounts Officer in the Department Forest is at present under the consideration of the Government. It is also proposed to appoint Accounts Officers in the Medical and Public Health Departments as well as Senior Accounts Officers in the Buildings and Roads, Irrigation and Tube-well and Hydel Branches of the Public Works Department. There will also be a Senior Accounts Officers at the headquarters of Government with the necessary number of Accounts and Assistant Accounts Officers will, however, be deputed to the Departments, concerned as and when necessary. The whole scheme come into effect gradually. The cost on account of the pay and allowances of the various Accounts Officers will be met from the departmental budgets concerned, but all orders regarding appointment, leave, transfer etc., of all the gazetted Accounts Officers will issue from the Finance Department of the Government. These orders will come into effect from April 1, 1948.

3. In addition to the Accounts Officers in the various departments, it is proposed to appoint an officer of higher status in the Public Works Department to act as

Deputy Financial Adviser. Similarly there will be one Deputy Financial Adviser for Development comprising the work in the departments of Agriculture, Animal Husbandry, Co-operative etc. These appointments will be made as and when necessary.

4. The Finance Department will prescribe the special and subsidiary accounts of the various adminsitrative departments to be complied by the Accounts Officers of those departments and transmitted to the Senior Accounts Officer at the Headquarters as well as to the Accountant General of the Province. The Accounts Officers in the various departments being experienced men will be of great assistance to the departmental heads in the preparation of initial budget estimates and the present deficiencies of over-budgetting, of lumpsum provisions savings and surrenders will be minimised to a considerable extent. The Accounts Officers will also make inspections and audit and systematize the accounts of all commercial undertakings and give financial advice on all technical points to their departmental heads. The Deputy Financial Advisor the Public works Department and Development Departments, when appointed, will represent the Finance Department at departmental meetings and note on departmental files from the financial angle. All important cases, will, however, have to come to Finance Department as usual.

5. I am to request you to bring the above decision to the notice of all concerned.

Copy to A.G., U.P.

Copy to all Departments of the Secretariat.

Copy to the Secretary to Her Excellency the Governor, U.P.

No. S-5860/X—448-50

FROM

SRI B.G. RAU, I.C.S.

SECRETARY TO GOVERNMENT,

UTTAR PRADESH.

To

ALL SENIOR ACCOUNTS OFFICERS AND ACCOUNTS OFFICERS,

UTTAR PRADESH.

Dated Lucknow, August 22, 1950.

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the scheme for the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

I AM directed to refer to G.O. no. A-3172/X—108-48, dated April 26, 1948, in which it was declared that the gazetted Accounts Officers appointed under the scheme for the expansion of the Finance and Accounts Organization will act as Financial Controllers in the respective departments to which they are posted and that though the heads of departments will continue to be responsible for the financial side of the working of the departments, the Accounts Officers will be their principal assistants in that respect. In G.O. no. S-28 (AI)/X—300(7)-49, dated February 27, 1950, it was further clarified that the Accounts Officers were attached to the offices of various heads of departments for ensuring proper maintenance of accounts conducting periodical audits and tendering financial advice on all technical points to the departmental heads and that their duty was not to act as drawing and disbursing officers of the departments. I am now to explain in greater detail the duties and responsibilities of Senior Accounts Officers and Account Officers attached to various departments.

2. The Senior Accounts Officers and Accounts Officer are to perform duties not only as Accounts Officers, but also as officers for internal audit and they are also Financial Controllers and Advisers in their respective departments. Their duties in these respective spheres are enumerated in the following paragrapghs for their guidance. Government expect them to study these instructions very carefully and to follow them closely in their actions.

3. Their duties as Accounts Officers will be to supervise the various accounts and see that they are properly maintained in accordance with the Accounts Rules in Financial Handbooks, Volumes V and VI. In particular, they should see that pay bills, T.A. bills and contingent bills are properly prepared and registers of contingent expenditure are properly maintained. In the headquarters' office to which they are attached, they should at times check the bills before they are encashed in order to satisfy themselves that no mistakes are committed by accountants or clerks. In the subordinate offices of the department, they should at the time of inspection test-check some of the paid bills and should point out to the head of the office any mistakes or irregularities which they notice and instruct the office to avoid such mistakes in future. They should particularly see that the contingent register is regularly signed by the head of the office as required by the rules. They should also see that the accounts records, i.e. bills, contingent registers, etc. are retained up to the periods prescribed for their retention in the rules in Appendix XVI of Financial Handbook, Volume V, Part I. It will be their duty to

satisfy themselves that contingent charges are incurred in accordance with the rules in Chapter VIII of Financial Handbook, Volume V, Part I and to point out to the head of the office or to the head of the department any deviation from those rules. They should also see that the contingent register prescribed in paragraph 173 of Financial Handbook, Volume V, Part I and the registers of travelling allowance prescribed in paragraph 119 of the abovementioned Book are properly maintained and are up-to-date. In the discharge of their duties as Accounts Officers, they should examine the current accounts records in offices subordinate to them and see that the accounts rules are followed in preparing them maintaining them and in preserving them. As required by paragraph 169 of Financial Handbook, Volume V, Part I, they should see that the heads of offices exercise vigilance in incurring contingent charges and they should report to Government in Finance Department through their heads of departments where proper vigilance is not exercised.

4. As Audit Officers, they will not only be responsible for the proper observance of the accounts rules but of all other rules in the various Financial Handbooks, Civil Service Regulations, etc. and of orders issued from time to time from Finance Department. For this purpose, they should maintain collection of all the circular Government Orders, issued from time to time by Finance Department and of all Government Orders issued from the administrative department to which they are attached, containing any general instructions of a financial nature pertaining to that department alone. They should see that all these orders and rules in various Financial Handbooks, etc. are properly followed and no financial irregularity of any sort is committed in the case of individual Government servants of their department of otherwise. In particular, they should see that the instructions issued by Government from time to time relating to the drawal of travelling allowance, particularly road mileage allowance, are followed. Any glaring case of non-observance of these instructions in which any touring officer of their department may have repeatedly ignored these instructions, should be brought to the notice of Government in the Finance Department through the head of the department. They should see that the rules relating to contingent expenditure in Appendix X of Financial Handbook, Volume V, Part I are not infringed in any office of the department under their charge. They should also see that the vent statements of Government owned and leased buildings in their departments are properly maintained and revised in time in accordance with the rules and rent is regularly realised in accordance with the rules from the occupants of those buildings. The work connected with the preparation of rent statements and their quinquennial revision remains in arrears in many offices and they should see that this does not happen. In departments where contracts are given to private persons for the excution of works, it will be the duty of these officers to see that the general principles laid down in Appendix XIX of Financial Handbook, Volume V, Part I are observed by officers empowered to give contracts and that the agreements are in the prescribed forms and have been properly executed. It will also be the duty of these officers as Audit Officers to examine all cases of embezzlements, thefts, losses of Government property or stores and to advise the head of the department

about action to be taken in such cases. No recommendation about write off of any loss should be made to Government without the case having been first examined by the Accounts Officer and all proposals submitted to Government in this connexion should be accompanied by a note of the Accounts Officer containing his comments in the matter. Where the head of the department or office is himself competent to write off a loss, the formal sanction to the write off should similarly be accompanied by a note or a certificate of the Accounts Officers containing his comments and recommendations. All cases of abandonment of revenue and waiving of claims and all audit reports from the Accountant General and Examiner, Local Fund Accounts should be examined by the Accounts Officers before action is taken on them by the head of department. They should also see that all receipts are properly credited into Government accounts and where they suspect that any leakage of revenue has occurred, they should point this out to the head of the department and suggest remedies. They may, in their capacity as audit officers, also make a test check of stores, where they consider it necessary but it should be clearly understood by them that stock verification will not be part of their duties.

5. As Financial Controller-cum-Financial Adviser, the Senior Accounts Officers, and Accounts Officers should see that no wasteful expenditure or expenditure which can be avoided is incurred in the departments to which they are attached. The heads of departments should consult these officers on all matters which involve any new expenditure of additional expenditure though within their budget grants and those officers will advise the head of department or subordinate officers, whether the proposed expenditure is reasonable and unavoidable and whether the head of the department or the subordinate officers concerned is competent to incur it without Government sanction or sanction of the higher authority. If higher sanction is necessary, they will advise accordingly. If the Accounts Officer thinks that the proposal involving the expenditure need not be sanctioned or can be postponed or modified in any way so as to reduce the expenditure he will advise accordingly and if there is difference of opinion between the head of the department and the Accounts Officer, the matter will be discussed and thoroughly considered between them and if even then the matter is not settled and the Accounts Officer thinks that the matter is of sufficient importance to be reported to Government. The Accounts Officer will submit a full un-official note to Government in the Finance Department for final orders. As Financial Controller, the Accounts Officers, will also advise the head of department on all proposals relating to grants-in-aid and their distribution. He will also carefully scrutinize the budget estimates and proposals for additional funds and advise the head of the department about the figures to be adopted. If the head of the department does not agree with the Account Officer, he should, with the budget estimates and proposals for additional funds, submit a note of his Accounts Officer containing his views about the figures to be adopted. There is room for much improvement in the preparation of budget estimates which at present either show large savings or require to be augmented later by additional grants or re-appropriations. The Accounts Officers are expected to so examine the estimates on the basis of actual

requirements of the departments that such savings or excesses may be avoided to a great extent. They should particularly see that in the closing months of the year expenditure for which provision does not exist in the budget and which may lead to the budget provision being exceeded, is not in curred. Any excess expenditure over budget grants is a serious irregularity and every step should be taken to avoid such irregularities, the Accounts Officer should also see that surrenders of savings are made to Finance Department in proper time.

6. The Accounts Officers will scrutinize and make their separate comments on all development schemes which head of departments may submit to Government. They will in particular note on the financial implications of these schemes and will comment whether the scheme will be profitable or will run at a loss and will give full reasone for their views. In the case of all commercial undertakings they will be required to prepare quarterly profit and loss accounts ordinarily but in such cases where it will not be possible to submit quarterly profit and loss accounts for any special reasons, profit and loss accounts will be submitted for such periods as may be required by the Finance Department, they will also prepare such special and subsidiary accounts of commercial undertakings as may be required by Finance Department. The special and subsidiary accounts and also profit and loss accounts will be submitted by them to Finance Department through the head of the department. If any commercial undertaking shows sign of running into a loss, they will promptly bring this to the notice of the Government Finance Department and will also state the reasons which in their opinion may be contributing in that direction.

7. In departments to which Senior Accounts Officers are attached, these officers will supervise and inspect the working of all Accounts Officers subordinate to them and see the latter perform their duties according to the above instructions. In the beginning of the year, they will prepare a programme of inspections in an intelligent manner and submit it for the approval of Government in Finance Department. They will, as far as possible, carry out this programme during the quarter of the year, but if for any special reasons deviation have to be made from it, these will be allowed by Government in Finance Department. They will submit quarterly reports of the work which they have done during the quarter to Government in Finance Department. It will not be necessary for them to send their detailed inspection notes but in their quarterly reports, they should show in general terms what types of irregularities they have discovered and what steps they have taken to remove them and how they are improving the financial side of their department. The quarterly report should thus be a sort of progress report and not detailed inspection notes. The quarterly report should be submitted direct to Government in Finance Department but copy of it may also be sent to the head of the department. In departments where there are no Senior Accounts Officers quarterly reports will be submitted by the Accounts Officers concerned. In departments where Senior Accounts Officers are attached, the duties of Financial Controller and Financial Adviser as enumerated in paragraphs 5 and 6 above will

be performed by these senior Account Officers. Where no Senior Accounts Officers are attached, these duties will be performed by Accounts Officers, who will also inspect by rotation the offices of heads of departments and other subordinate offices. They will propose programme of inspections and submit quarterly reports to Government in Finance Department as indicated above.

8. The Accounts Officers and Senior Accounts Officers should fully utilize the accounts staff already sanctioned in the offices of Heads of Department and in subordinate offices in the proper working of the financial side of the departments to which they are attached.

No. S-5860(1)/X—448-50

COPY forwarded to all heads of departments for information and guidance with the remarks that the Government hope that they will give their full co-operation in the successful working of the procedure indicated in the above letter.

No. S-5860(2)/X—448-50

COPY also forwarded to all departments of the Secretariat for information.

No. S-5860(3)/X—448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, for information.

No. S-5860(4)/X—448-50

COPY also forwarded to the Secretary to His Excellency to Governor Uttar Pradesh for information.

No. SA-1339/X-448-50

FROM

SRI B. NARAIN, M.SC.

DEPUTY SECRETARY TO GOVERNMENT

UTTAR PRADESH.

To

ALL HEADS OF DEPARTMENTS, UTTAR PRADESH.

Dated Lucknow, November 12, 1952

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

IN continuation of G.O. No. 8-5860/X-448-50, dated August 22, 1950, addressed to all Senior Accounts Officers and Accounts Officers, Uttar Pradesh copy also endorsed to all Heads of Departments, for information and guidance, I am directed to say that Senior Accounts Officer and Accounts Officers attached to various department of Government should not be placed incharge of cash or receipts or payment of moneys. If any of them has been entrusted with such a duty, he should immediately be relieved of this, and the work entrusted to some officer of your department.

Yours faithfully,

B. NARAIN,

Deputy Secretary.

No. SA-1339(1)/X-448-50

COPY forwarded for information to all Senior Accounts Officers and Accounts Officers in Uttar Pradesh.

No. SA-1339(2)/X-448-50

COPY also forwarded for information to all departments of the Secretariat.

No. SA-1339(3)/X-448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, Allahabad, with reference to D.O. letter No. Exr. OA/212, dated September 5, 1952, from the Examiner, Outside Audit Department.

No. SA-1339(4)/X-448-50

COPY also forwarded for information to the Secretary to Sri Rajyapal, Uttar Pradesh, Lucknow.

By Order,

B. NARAIN

Deputy Secretary.

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Jh Lora= ohj flag tqustk]

vk;qDr ,oa lfpo]

mRrj izns’k ’kklu]

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foRr ¼lsok;asa½ vuqHkkx&2@ fnuakd y[kuÅ 2 tuojh] 1975A

fo"k;—fofHkUu foHkkxkas esa dk;Zjr lgk;d ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@eq[; ys[kkf/kdkfj;ksa ¼ftuesa ys[kk dk;Z dk

nkf;Ro fuHkkus okys foHkkxh; in uke ds vU; ys[kkf/kdkjh Hkh lfEefyr gSa½ ds drZO; ,oa nkf;RoA

egksn;]

eq>s vkidk /;ku foRr ¼lsok;asa½ foHkkx ds mi;ZqDr fo"k;d jktkKk la[;k ,l&5860@nl&448&50] fnuakd 22 vxLr] 1950 dh vksj vk—"V djus dk funs’k gqvk gS] ftlesa mu drZO;ksa dk mYys[k fd;k x;k gS] ftUgas vkids foHkkx@dk;kZy; esa dk;Zjr eq[; ys[kkf/kdkjh@ofj"B ys[kkf/kdkjh@ys[kkf/kdkjh vkfn }kjk lEiUu fd;k tkuk gSA ’kklu us fofHkUu foHkkxksa esa ys[kkf/kdkfj;ksa vkfn ds fu;qDr fd;s tkus dh ;kstuk eq[;r% blfy, izkjEHk dh Fkh fd LorU=rk ds i’pkr~ fodkl ;kstukvksa ds dk;kZfUor gksus ls fofHkUu dk;kZy;ksa rFkk foHkkxk/;{kksa ds Lrj ij foRr ,oa ys[kk laca/kh dk;Z rFkk O;; dk Hkkj c<+ tkus dh laHkkouk Fkh vkSj ml c<rs gq, O;; ij i;kZIr fu;a=.k j[kuk blfy, vko’;d le>k x;k rkfd turk ds /ku dk leqfpr ,oa vf/kdkf/kd ykHknk;d mi;ksx gks ldsA ;g ns[kk x;k Fkk fd vf/kdrj dk;kZy;k/;{k rFkk foHkkxk/;{k vU; rduhdh

rFkk iz’kkldh; dk;kasZ esa O;Lr jgus ds QyLo:i foRr rFkk ys[ks lEcU/kh ekeyksa dks mruh vPNh izdkj ugha ns[k ikrs Fks] ftruk fd visf{kr FkkA vr% ys[kkf/kdkfj;ksa vkfn dh fu;qfDr bl vk’k; ls dh x;h fd os vius dk;kZy;k/;{k@foHkkxk/;{k dh vksj ls vf/kdre foRrh; nkf;Roksa dks fuHkk ldsa vkSj foRr iz’kklu ds lapkyu esa dk;kZy;k/;{k@foHkkxk/;{k ds izeq[k lg;ksxh ds :i esa dk;Z dj ldsaA

2—mi;ZqDr jktkKk tkjh gksus ds ckn lss ns’k vkSj jkT; dh vFkZ O;oLFkk esa fofHkUu iapo"khZ; ;kstukvksa ds dk;kZUo;u ls dzkfUrdkjh ifjorZu gqvk gSA vius jkT; eas Hkh futh iwath {ks=ksa ds vykok lkoZtfud {ks=ksa ds m|eksa esa djksM+kas :i;s dh /kujkf’k yxk;h x;h gSA jkT; ds okf"kZd vk;&O;;dkas ds vkdkj esa mRrjksRrj o`f) gqbZ gS] ftldk izHkko fofHkUu foHkkxksa ds vk; rFkk O;; esa Hkh mlh vuqikr esa iM+k gSA ,slh fLFkfr esa foRrh; fu;a=.k dks vkSj vf/kd izHkko’kkyh cukus dh vko’;drk gSA

3—ljdkj }kjk fu;aaa=.k dks vkSj izHkko’kkyh cukus rFkk ys[kkf/kdkfj;ksa dks vius foHkkx

esa vkSj lfdz; cukus ds laca/k esa mik;ksa ij fopkj djus gsrq fofHkUu foHkkxksa esa dk;Zjr eq[; ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa vkfn dh ,d xks"Bh gky esa gqbZ FkhA mDr xks"Bh easa fofHkUu foHkkxksaa esa fu;qDr ys[kkf/kdkfj;ksa vkfn }kjk fd;s tkus okys dk;ksZA dh foospuk dh xbZ ftlls ;g fu"d"kZ fudyk fd foHkkx esa mudk nkf;Ro u dsoy ys[kkf/kdkjh] laijh{kkf/kdkjh o foRrh; ijke’kZnkrk ds :i eas gS] cfYd mUgsa lEcfU/kr foHkkx ds foRrh; izcU/kd dk xq:rj mRrjnkf;Ro Hkh fuHkkuk gSA blds vfrfjDr ;g fLFkfr Hkh lkeus vk;h fd fofHkUu foHkkxksa esa muds lEikfnr dk;ksZ eas ,d:irk ugha gSA bl mn~ns’; ls rFkk fofHkUu foHkkxksa ds foRrh; iz’kklu esa ys[kkf/kdkfj;ksa vkfn dk ;ksxnku vkSj Hkh lfdz; cukus gsrq mDr cSBd esa dqN fu.kZ; fy;s x;s gSaA jkT;iky egksn; us mDr fu.kZ;ksa ds laca/k esa fuEufyf[kr vkns’k nsus dh —ik dh gSA

¼1½ izR;sd dk;kZy; rFkk foHkkx esa ys[kkf/kdkjh vkfn }kjk mu lHkh dk;ksZ dks lEiUu fd;k tkuk vfuok;Z gksxk] ftudk fd

mYys[k mi;qZDr ’kklukns’k fnukad 22-8-1950 esa gSA

(2) vius nkf;Roksa dks izHkko’kkyh <ax ls fuHkkus ds fy;s izR;sd ys[kkf/kdkjh vkfn dks i=koyh] jftLVj vkfn ¼tc rd fd og vfr xksiuh; u gksa½ ns[kus dk vf/kdkj izkIr gksxk rFkk mUgsa ,sls lHkh vfHkys[k ekaxus ij rqjUr gh miyC/k dj fn;s tk;saxasA izR;sd foHkkxh; deZpkjh vFkok vf/kdkjh dk ;g drZO; gksxk fd og vko’;drk iM+us ij foRrh; ekeyksa eas ys[kkf/kdkjh vkfn dks fLFkfr ls voxr djk nsaaaA

(3) ;fn fdlh ,sls ekeys esa fdlh dkj.k ys[kkf/kdkjh vkfn }kjk fn;s x;s ijke’kZ dks Lohdkj ugha fd;k tkrk gS rks vfUre fu.kZ; ysus ls iwoZ ,slh i=koyh lnSo dk;kZy;k/;{k@foHkkxk/;{k vFkok vfrfjDr foHkkxk/;{k dks fn[kyk nh tk;sxh rFkk mlesa lEiw.kZ ifjfLFkfr;ksa dk mYys[k dj fn;k tk;sxk] ftuds dkj.k ys[kkf/kdkjh vkfn ds ijke’kZ dks Lohdkj djuk laHko ugha gks ldkA

(4) dksbzZ Hkh u;k O;; laca/kh vFkok vU; egRoiw.kZ izLrko ’kklu@foHkkxk/;{k dks rc

rd ugha Hkstk tk;sxk] tc rd fd ekeys dh iwjh foospuk lacaf/kr ys[kkf/kdkjh vkfn }kjk u dj yh x;h gksA izLrko ds lkFk ys[kkf/kdkjh vkfn }kjk nh x;h vk[;k dh ,d izfr Hkh layXu dh tk;xhA lkekU;r% foHkkxk/;{k@’kklu ds Lrj ij ,sls izLrkoksa ij vfUre fu.kZ; ys[kkf/kdkjh vkfn }kjk izLrqr foospuk@vk[;k dks /;ku esa j[krs gq, gh fy;k tk;sxkA

(5) fdlh Hkh /kujkf’k dks cês [kkrs esa Mkyus vFkok olwyh ;k mxkgh dh tkus okyh /kujkf’k vLFkk;h vFkok LFkk;h :i ls fuyfEcr djus ds iwoZ vFkok ,sls ekeys esa ’kklu dks laLrqfr djus ds igys ys[kkf/kdkjh vkfn dh vk[;k izkIr dj yh tk;sxh vkSj mldks /;ku eas j[krs gq, gh vfUre vkns’k ikfjr fd;s tk;saxsA

(6) dqN foHkkxksa esa HkUMkj Ø; ds fy;s Ø;&lfefr dk xBu fd;k x;k gSA foHkkx esa dk;Zjr ys[kkf/kdkjh vkfn vfuok;Z :i ls mDr lfefr ds lnL; gksxsaA lnL; ds :i esa mudk ;g nkf;Ro gksxk fd og Hk.Mkj dh fLfFkfr rFkk foHkkx esa oLrq dh [kir dks /;ku esa j[krs gq, ;g lqfuf’pr djsa fd lkexzh dk Ø; mfpr ek=k esa gh fd;k tk jgk gSA

(7) le;≤ ij egkys[kkdkj }kjk mBk;h x;h laijh{kk laca/kh vkifRr;ksa ds ifjikyu rFkk MªkQV iSjk ,ao Hkkjr ds fu;aéd o egkys[kkifj{kd dh fjiksVZ laca/kh O;k[;kRed fVIi.kh foHkkx es dk;Zjr ys[kkf/kdkjh vkfn dh ns[kjs[k esa rS;kj dh tk;sxhA eq[;ky; dh laijh{kk ds volj ij ys[kkf/kdkjh vkfn }kjk ;g lqfuf’pr fd;k tk;sxk fd foHkkxh; vf/kdkfj;ksa }kjk iz’uxr vkifRr;ksa dk leqfpr vkSj larks"ktud mRrj laijh{kk ny dks rqjUr gh izsf"kr dj fn;k tkrk gS] rkfd rkfd vf/kd ls vf/kd vkifRr;ksa dk fujkdj.k LFky ij gh gks ldsA ys[kkf/kdkjh vkfn egkys[kkdkj dks ijke’kZ dj muds vFkok fofHkUu {skéh; Lrjksa ij vo’sk"k laijh{kk vkifRr;ksa ds fujkdj.k gsrq ikjLifjd fopkj foe’kZ dh O;oLFkk ¼Spot discussion½ djk;sxsA vkifRr;ksa ds fujkdj.k ds laca/k esa foHkkxh; vf/kdkfj;ksa ,oa deZpkfj;ksa }kjk ys[kkf/kdkjh vkfn dks vko’;d lkexhz rFkk okafNr lg;ksx miyC/k fd;k tk;sxkA

(8) ’kklu us le;≤ ij O;; esa ferO;f;rk ykus ds fy, vkns’k tkjh fd;s gSaA bu vf/kdkfj;ksa dk ;g nkf;Ro gksxk fd os bu vkns’kksa dk Hkyh&Hkkafr v/;;u dj vius foHkkx esa mldk

dMkbZ ls ikyu djk;saA mUgsa ;g lrr~ iz;Ru djrs jguk pkfg, fd foHkkxh; O;; esa fQtwy[kphZ u gksus ikosA ;fn fdlh foHkkxh; vf/kdkjh }kjk lacaf/kr ’kkldh; vkns’kksa dh vogsuyk dh tkrh gSa] rks bu vf/kdkfj;ksa dk ;g drZO; gksxk fd os mu ekeyksa dks foHkkxk/;{k ;k foRr foHkkx ¼tSlh Hkh flfFkfr gks½ dh tkudkjh esa yk;saA buds vfrfjDr ;fn muds fopkj esa foHkxh; O;; esa cpr laHko gS] rks os vko’;d izLrko vius foHkkxk/;{k@’kklu dks izLrqr djasxsaA

(9) gky es fofHkUu foHkkxksa }kjk fd;s tkus okys dk;Z&dykiksa esa ;Fks"B o`f) rFkk ifjorZu gks x;k gSa] tSls ØsfMV dUVªksy dh ;kstuk dqN foHkkxksa esa dk;kZfUor dj nh xbZ gS vkSj dqN esa og Hkfo"; esa ykxw dh tkus okyh gSaA blh rjg dqN Js.kh ds jktifér vf/kdkfj;ksa dks dk;kZy;k/;{k }kjk osru forj.k fd;s tkus ds vkns’k foRr ¼ys[kk½ vuqHkkx&1 djh jktkKk la[;k&,&1@3278@nl&3 ¼6½ @70 fnukad 1 vxLr] 1974 es tkjh fd;s tk pqds gSaA ys[kkf/kdkjh vkfn ;g lqfuf’pr djsaxsa dh

;kstuk,a Bhd izdkj ls rFkk fcuk fdlh vojks/k ds dk;kZfUor gksjgh gSaA

(10) ’kklu us y[kuÅ esaa ’kkldh; vk/kkj lkexzh dsUnz dh LFkkiuk dh gSa]ftldk drZO; fofHkUu foHkkxksa ls vk¡dM+s eaxk dj ladfyr djds mUgsa ’kklu dks le;≤ ij nSfud mi;ksx gsrq miyC/k djkuk gSA izR;sd dk;kZy; esa fu;qDr ys[kkf/kdkjh vkfn dk ;g Hkh drZO; gksxk fd dsUnz }kjk okafNr lkexzh mls lw; ls rFkk lgh <ax ls izkFkfedrk ds vk/kj ij miyC/k djk nh tk;A

(11) orZeku vkns’kksa ds vUrxZr foHkUu Lrj ds vf/kdkfj;ksa dks fu/kkZfjr le; ij fooj.k i= vkfn Hkstus iMrs gSaA ,slk vuqeku gS fd bu fooj.k i=ksa dh la[;k esa deh dh tk ldrh gS vkSj mUgsa vf/kd mi;ksxh cuk;k tk ldrk gSA bu fooj.k i=ksa dh tkap ys[kkf/kdkjh vkfn }kjk bl vk’k; ls djk yh tk;s fd muesa D;k ifjorZu fd;k tk ldrk gSA izR;sd ys[kkf/kdkjh vkfn dk ;g Hkh drZO; gksxk fd og bu fooj.k i=ksa dks mi;ksxh cukus ds fy;s le;≤ ij bldh tkap djrs jgsaA

(12) fofHkUu foHkkxksa ;k dk;kZy;ksa esa vk; dh enksa dh orZeku njsa o"kksZa igys fu/kkZfjr dh xbZ FkhA le; chr tkus ls vkSj vf/kdkf/kd lk/kuksa dks tqVkus dh vko’;drk dks /;ku esa j[kdj bu njksa es Hkh iqujh{k.k dh vko’;drk gSA blh rjg O;; dh fofHkUu enksa tSls deZpkjh oxZ dh la[;k o izklafxd O;; bR;kfn dh lhek fu/kkZfjr djus ds ckjsa es Hkh lkekU;r% dksbZ ekud ugha gSA dqN enksa ds ckjsa es tks dqN ekud gS Hkh] os o"ksZ iwoz fu/kkZfjr fsd;s x;s FksA dke dks lqpk: :i ls pykus ds fy;s ;g vko’;d gS fd ;Fkk laHko O;; dh fofHkUu enksa ds ckjs es vko’;d ekud fu/kkZfjr dj fy, tk;sa vkSj tgka dgha Hkh ekud igys ls gh fu/kkZfjr gS muesa vko’;drkuqlkj ifjorZu dj fy;k tk;sA blh HkkWfr vk; dh fofHkUu enksa es Hkh le;≤ ij ifjorZu gksuk vko’;d gSA ys[kkf/kdkjh vkfn bl laca/k es tkx:d jgdj le;≤ ij vk;&O;; dh enksa dk ijh{k.k djrs jgsa vkSj vko’;drkuqlkj vius izLrko lacfU/kr foHkkxk/;{k dks izLrqr djsa

(13) fofHkUu dk;kZy;ksa vFkok foHkkxksa esa ys[kk laijh{k vkfn laca/kh dk;Z djus okys lHkh deZpkjh] muesa fu;qDr ofj"Bre

ys[kkf/kdkjh vkfn ds lh/ks fu;a=.k ess jgsaxsa vkSj mUgsa mudh okf"kZd xksiuh; vk[;k nsus dk vf/kdkj izkIr gksxkA ,sls deZpkfj;ksa ds LFkkukUrj.k] izskUufr]n{rkjksd ikj djus rFkk vU; iz'kkldhl ekeyksa esa fu.kZ; ysus ds volj ij ys[kkf/kdkjh vkfn ls ijke'kZ vfuok;Z :i ls fy;k tk;sxkA

4—foRr ¼lsok;sa½ vuqHkkx&2 }kjk ikfjr jktkKk la[;k ,l&5860@nl&448@50] fnukad 22 vxLr] 1950 ds iSjk 7 esa lg vkns'k fn;s x;s Fks fd izR;sd ofj"B ys[kkf/kdkjh vFkok eq[; ys[kkf/kdkjh vkfn dks vius }kjk ,d =Sekl esa fd;s x;s dk;Z&dykiksa dk fooj.k 'kklu dks Hkstuk gksxk rFkk ftu foHkkxksa esa ofj"B ys[kkf/kdkjh ugha gS] ogka ;g =Sekfld fooj.k lacaf/kr ys[kkf/kdkfj;ksa }kjk Hkstk tk;sxkA tSlk fd iSjk 3 esa dgk x;k gS fd bu vf/kdkfj;ksa dks vius foHkkx ds fofRr; izca/kd dk nkf;Ro fuHkkuk gSA vr% 'kklu us ;g fu.kZ; fy;k gS fd =Sekfld izfrosnu ds vfrfjDr dk;kZy; foHkkx esa fu;qDr ofj"Bre ys[kkf/kdkjh vkfn 'kklu ds foRr lfpo dks izR;sd ekg ,d v)Z'kkldh; i= Hkstk djsaxsa] ftlesa muds foHkkx dks foRr ,ao ys[kk ;aca/kh

fLfFkfr dk fooj.k gksxkA blesa os foHkkxh; vk; o O;; dh izxfr ,ao foHkkx dh fofRr; fLfFkfr dk laf{kIr fo’ys"k.kkRed fooj.k izLrqr djsaxsaA blds lkFk gh os foHkkx dh vkfFkZd fLfFkfr esa lq/kkj o eq[; ;kstukvksa ds dk;kZUo;u ds laca/k esa vius lq{kko Hkh nsaxsaA os foHkkxh; vk; dh leh{kk djsaxsa vkSj ;g crk;saxs fd vk; o O;; esa vko’;d leUo; gS ;k ughaaA blds vfrfjDr os mu lc dk;ksZa o xfrfof/k;ksa ds ckjsa esa Hkh fLFkfr Li"V djsaxs ftudk mYys[k Åij ds iSjk esa fd;k x;k gSA

5—eq>s vkils ;g vuqjks/k djus dh vis{kk dh x;h gS fd vki —i;k vius Lrj ij rnuqlkj O;oLFkk djus rFkk vius v/khu dk;Zjr eq[; ys[kkf/kdkjh@ofj"B ys[kkf/kdkjh@ys[kkf/kdkjh@lgk;d ys[kkf/kdkjh vkfn ,oa foHkkxh; vf/kdkfj;ksa dks bu vkns’kksa ls voxr djkus dk d"V djsaA ys[kkf/kdkjh vkfn ds drZO;ksa rFkk nkf;Roksa dk fu/kkZj.k foRr fu;ekoyh esa vyx ls fd;k tk jgk gS] ftldh lwpuk vkidks ;Fkk le; nh tk;sxhA

Hkonh;

Lo0 oh0 fl0 tqustk

vk;qDr ,oa lfpoA

la[;k % ,l&8097 /(1)@nl&300 /(14)@74

izfrfyfi dk;kZy;ksa@foHkkxksa eas dk;Zjr leLr eq[; ys[kkf/kdkfj;ksa@ofj"B ys[kkf/kdkfj;ksa@ys[kkf/kdkfj;ksa vkfn dks lwpukFkZ rFkk vko’;d dk;Zokgh gsrq izf"krA

vkKk ls]

x.ks’k ’kadj pkS/kjh

mi lfpoA

la[;k % ,l&8097 /(2)@nl&300 /(14)@74

izfrfyfi fuEufyf[kr dks lwpukFZk iszf"kr :—

1—egkys[kkdkj] mRrj izns’k] bykgkcknA

2—lfpoky; ds leLr vuqHkkxA

vkKk ls]

x.ks’k ’kadj pkSs/kjh

mi lfpoA