From

The Director-General,
Technical Education Haryana,
Bays No. 7-12, Sector-4, Panchkula.

To

The Director-Principal(s), State Institute of Engineering & Technology Nilokheri (Karnal)/ CRS-SIET Silani Kesho (Jhajjar)/ RBS-SIET Zainabad (Rewari)/ CDL-SIET Panniwala Mota (Sirsa).

The Principal(s),Govt. Polytechnic Sector-26, Panchkula/ Ambala City/ Nilokheri (Karnal)/ Hisar / Jhajjar/ Mandi Adampur (Hisar) / Sirsa/ Sonipat / Narnaul (Mahendergarh)/ Cheeka (Kaithal) / Nathusari Chopta (Sirsa)/ Loharu (Bhiwani)/ Manesar (Gurugram)/ Sampla (Rohtak)/ Lisana (Rewari)/ Uttawar (Palwal) / Meham (Rohtak)/ Sanghi (Rohtak) / Morni (Panchkula) / Bhiwani/ Chappar (Charki Dadri) / Dhangar (Fatehabad)/ Indri (Nuh) / Jattal (Panipat)/Hathnikund (Yamuna Nagar)/ Sadhaura (Yamuna Nagar) /Dhamlawas (Rewari)/ Jamalpur Shekhon (Fatehabad)/ Malab (Nuh)/ Mandkola (Palwal)/ Nanakpur (Panchkula)/ Umri (Kurukshetra)/ Narwana (Jind)/ Shergarh (Kaithal)

The Principal(s), Govt. Polytechnic for Women Ambala City/ Sirsa/ Faridabad

Memo No: P(68)/538-578 **/Proc.** **Dated:** 4-10-2022

Subject: **Standard Purchase Procedure.**

It is intimated that the purchase of goods/ stores/ services is governed by Rule 7 of Rules for purchase of stores (PFR Vol-II) (Appendix-14 applicable to Haryana). The matter has been examined and the general guidelines are as given below:-

1. Local purchases: of goods/stores (DSD instruction dated 02.09.2019) without quotations.
   a) For value INR 10,000: direct purchase by competent authority without quotations provided that total value of such purchases during financial year shall not exceed INR 1 lakh. The quality, quantity and reasonableness of rates shall be the responsibility of official(s) making the purchases.
   b) For value (INR 10,000/- to 1 lakh): Purchase by local purchase committee of three members as constituted by HoD. However, total value of such purchases made during financial years shall not exceed INR 5 lakh. The Committee will survey the market to ascertain the reasonability of rates, quality and specification and identify the appropriate supplier. Before recommending the placement of purchase order, the members of the committee shall jointly record a certificate as under:-

      "Certified that we, members of the purchase committee are individually and jointly satisfied that the goods/stores recommended for purchase are of the requisite specifications and quality, priced at the prevailing market rate, and the supplier recommended is reliable and competent to supply the goods/stores in question and it is not debarred by Dept. of industries & Commerce or any other govt. Department/Agency of the State."
2. **GeM purchases:** As per DSD instruction dated 14.06.2021 the competent authorities can purchase Goods/Stores/Services upto value of INR 1 lakh on the GeM portal through any of the suppliers on GeM having lowest price among the available sellers, meeting the requisite quality, specifications and delivery period. Accordingly, all purchases of goods/stores of value upto INR 1 lakh shall be conducted through GeM to save time and energy.
3. **Mandatory GeM purchases:** with a view to save time and energy and for ensuring that teaching and non-teaching staff stay focused on the main function of "Technical Education" it is proposed that all purchases of goods/stores of value upto INR 1 lakh shall be conducted through GeM.
4. **Items not available on GeM:** In case any goods/stores are required that are not listed on GeM, the competent authority shall provide the rationale for effecting local purchase instead of GeM and take permission of DG Technical Education and then effect the purchase as per procedure prescribed at para 1 above.
5. **Constitution of committees**: Further the local purchase committees may be constituted as detailed below:

I. **Technical Committee**: To frame and approve specifications and conduct inspections of goods before accepting them.

II. **Purchase Committee:** To survey the market, to ascertain the reasonability of rates, quality and specifications and identify the appropriate supplier.

Note: of the three members in above committees, two shall be from teaching background of at Lecturer Level in case of Govt. Polytechnics and Assistant Professor in case of SIETs.

6. **Standard Specifications:** With a view to reduce the work of Technical Committees it may be examined if Head Office can issue standard specifications of goods/stores which shall be followed by all competent authorities.
7. The purchases needs to be tracked so that they do not exceed limits of 1 lakh and 5 lakh laid down in para 1 above for this purpose a small software can be developed to record such purchases and online stock register mechanism. This will ensure full transparency and the final rates of each purchasing entity can be open for guidance of all users of the software.
8. The institute may initiate the purchase process as per the procedure/ steps given below:-
   - Prepare annual procurement plan (goods/services/works) alongwith estimated cost & availability of budget.
   - Decide who shall purchase-Purchase at own level (GeM/State portal) or place indent to DSD/HARTRON with the approval of competent authority.
   - Formulate Technical specifications and Pre-qualifications in respect of turnover, experience, capacity through Standing Technical Committee, ensure specifications are vendor neutral.
   - Frame tender document through Standing Purchase Committee incorporating specifications and PQ suggested by Standing Technical Committee.
   - Take approval of appropriate competent authority
   - For purchase above 1 lakh, float bids both on GeM and State tender portal.
   - Evaluate bids through Standing Purchase Committee.
   - Award the work after taking approval of the competent authority (as per financial powers).
   - Accept the goods- the inspection shall be done by Standing Technical Committee.
   - Enter the details in Stock entry register / online inventory.
   - Release the payment immediately upon installation & commissioning of the item.

The above instructions have to be followed while affecting the purchases and latest instructions/ guidelines/ amendments etc. issued by State Govt. Nodal departments i.e. DGS&D and HARTRON may also be referred. For any further clarification Deputy Director(Proc.) may be contacted.

Joint Director
for Director General Technical Education,
Haryana, Panchkula

Endst. No. P(68)/579-581 **/Proc.** **Dated:** 04-10-2022

A copy of the above is forwarded to the following for information & necessary action:-

1. PS/PSTE
2. PS/DGTE
3. PA/DTE

Joint Director
for Director General Technical Education,
Haryana, Panchkula

From

The Director-General,
Technical Education Haryana, Panchkula

To

The Principal,
GPES Morni/ GP Mandkola/ GP Hathnikund

Memo No.:P-68/ 81-83 **/Proc. Dated:** 25-01-2023

Subject: Standing Purchase procedure-regarding issue of clarification.

In reference to memo no. 2343 dated 20.10.2022 (GPES Morni), memo no. 1812 dated 07.10.2022 (GP Mandkola) and memo no. 280 dated 27.12.2022 (GP Hathnikund) on the subject noted above.

In this regard, it is for your information that matter was put up for the approval of competent authority regarding clarification on point no. 4 of instructions issued vide this office memo no. 538-578/Proc. dated 04.10.2022. It has been observed by the competent authority that on the GeM dashboard there is a tab called "GeM Availability" where one can check product service and search for availability- if not found on GeM one can generate non-availability certificate (NAC). However there is an option to submit your product & specifications so that GeM may make provision for such item/ service in future. In light of these observations, it has been directed to intimate the items that are not available on GeM and submit (1) NAC of GeM and (2) proof of having uploaded details of item & specifications on GeM.

Further, w.r.t. the request of Principal, GP Hathnikund regarding permission to purchase books through local market as the same are not available on GeM portal, it has been directed to please explain how it is decided which book/ which publisher is suitable for a course. What is the methodology of short listing text books ?

Joint Director
for Director General Technical Education
Haryana, Panchkula

Endst. No. P-68/ 84-125 **/Proc. Dated:** 25-01-2023

A copy of the above is forwarded to the following for information and necessary action please:-

1. All Director Principal(s), 04 SIET(s).
2. All Principal(s), Govt. Polytechnics/ Society Polytechnics.

Joint Director
for Director General Technical Education
Haryana, Panchkula

By E-mail/ Post

From

The Director-General,
Technical Education Haryana,
Bays No. 7-12, Sector-4, Panchkula.

To

The Principal,
Govt. Polytechnic,
Sector-26, Panchkula.

Memo No. P-68/2022/ 1094 **/Proc.**
Dated: 11.12.2024

Subject: Standing purchase procedure regarding issued of clarification.

Kindly refer to your office memo no. 6058 dated 07.11.2024 on the subject noted above.

In this regard, it is for your kind information that matter was again put up for the approval of competent authority regarding authorizing the Principal to procure the items that are not available on GeM but are within their competency through local purchase.

The authority has directed to discourage local purchase as far as possible and present system should continue as per the instructions issued vide this office memo no. 538-578/Proc. dated 04.10.2022 and memo no. 81-125 dated 25.01.2023.

Further, it is requested to submit the demand of such items which are not available on GeM portal alongwith non availability certificate of GeM after exploring the GeM portal as per the directions issued vide memo no. 81-125 dated 25.01.2023.

Deputy Director (Proc.)
for Director General Technical Education
Haryana, Panchkula.

Endst. No. P-68/2022/ 1095 - 1136 **/Proc. Dated:11.12.2024**

A copy of the above is forwarded to the following for information and necessary action please:-

1. The Director Principal(s) of all SIETs.
2. The Principal(s) of all Government/ Society Polytechnics.

Deputy Director (Proc.)
for Director General Technical Education
Haryana, Panchkula.

By Post/E-Mail

From

The Director-General,
Technical Education Haryana,
Bays No. 7-12, Sector-4, Panchkula.

To

1. The Director-Principal(s), State Institute of Engineering & Technology Panchkula/ Nilokheri (Karnal)/ CRS-SIET Silani Kesho (Jhajjar)/ RBS-SIET Zainabad (Rewari)/ CDL-SIET Panniwala Mota (Sirsa).
2. The Principal(s),Govt. Polytechnic Panchkula/ Ambala City/ Nilokheri (Karnal)/ Hisar / Jhajjar/ Mandi Adampur (Hisar) / Sirsa/ Sonipat / Narnaul (Mahendergarh)/ Cheeka (Kaithal) / Nathusari Chopta (Sirsa)/ Loharu (Bhiwani)/ Manesar (Gurugram)/ Sampla (Rohtak)/ Lisana (Rewari)/ Uttawar (Palwal) / Meham (Rohtak)/ Sanghi (Rohtak) / Morni (Panchkula) / Bhiwani/ Chappar (Charki Dadri) / Dhangar (Fatehabad)/ Indri (Nuh) / Jattal (Panipat)/Hathnikund (Yamuna Nagar)/ Sadhaura (Yamuna Nagar) /Dhamlawas (Rewari)/ Jamalpur Shekhon (Fatehabad)/ Malab (Nuh)/ Mandkola (Palwal)/ Nanakpur (Panchkula)/ Umri (Kurukshetra)/ Narwana (Jind)/ Shergarh (Kaithal)/ MRAK Panchkula.
3. The Principal(s), Govt. Polytechnic for Women Ambala City/ Sirsa/ Faridabad.

Memo No.:P-68/ 276-317 **/Proc.**
Dated: 13-5-2025

Subject: Standing Purchase procedure-regarding issue of clarification.

Kindly reference to this office memo no. 81-125/Proc. dated 25.01.2023 on the subject noted above endorsed to all the Principals and Director Principals of all Govt. Polytechnics and SIETs.

In this regard, it is once again requested to follow the guidelines circulated vide above letter no. 81-125/Proc. dated 25.01.2023 **(copy enclosed)** w.r.t purchase of items through GeM portal.

Deputy Director (Proc.)
for Director General Technical Education
Haryana, Panchkula

DA/As Above

Endst. No. P-68/ 318 **/Proc.** **Dated:** 13.5.2025

A copy of the above is forwarded to Principal, GP Sirsa in reference to their office memo no. 260 dated 02.04.2025 for information and necessary action please.

Deputy Director (Proc.)
for Director General Technical Education
Haryana, Panchkula

GOVERNMENT OF HARYANA

FINANCE DEPARTMENT

The Punjab Financial Rules
Volume - I

(As applicable to Haryana State)

(Amendments incorporated upto 30th June, 2015)

PREFACE

This is an updated compilation of the Punjab Financial Rules, Volume-I, as applicable in Haryana State. All the amendments made after the last re-print/edition, i.e. during the period between 1st January, 1996 and 30th June, 2015, have been incorporated in the respective rule of this Volume. The notification number and date vide which the amendment(s) were made after the last re-print have also been given in the footnote(s) below the respective rule. Future amendments will also be incorporated in the relevant rule to make available updated soft copy of the rules on the website of Finance Department i.e. www.finhry.gov.in

Error or omission found in this Volume may be brought to the notice of Finance Department (FR Branch), Haryana Civil Secretariat, Chandigarh or by email at fr.fd-hry@nic.in so that the same can be corrected.

P. K. DAS
Principal Secretary to Government, Haryana,
Finance Department.

Dated : 8th July, 2015.

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THE PUNJAB FINANCIAL RULES

VOLUME - I

CHAPTER - I

DEFINITIONS

1.1 The power of interpreting, changing and relaxing these rules is vested in the Finance Department.

Provided that in the case of rules based on the standing instructions issued by the Comptroller and Auditor-General of India the aforesaid power shall not be exercised save with the prior consultation of the Comptroller and Auditor-General of India.

1.1-A. Unless there be anything repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense hereby explained.

1.2. "Abstract Bill" is a bill without details either for contingent or travelling allowance expenditure (other than Travelling Allowance expenditure of the Public Works Department) paid at a Treasury without the scrutiny and countersignature of a controlling authority, to save delay in the discharge of a claim. In the Public Works Department, abstract bills for travelling allowance expenditure are paid after scrutiny and countersignature of the detailed bills by the controlling officers.

1.3 "Administrative Approval" is the formal acceptance by the Administrative Department (defined below) of a proposal to incur expenditure on works initiated by or connected with the requirements of that Department.

In the case of works executed by the Public Works Department, it is in effect an order to that Department to execute a certain specified work at a stated sum to meet the administrative needs of the Department requiring the work (See note rule 1.38).

Note 1.— "Administrative Department" means *a department of the Haryana Government other than the Finance Department.*

Note 2.— *The administrative approval accorded to a proposal previous to its inclusion in a schedule of New Expenditure or list of Major works, as the case may be, should be endorsed by the competent authority to the Accountant General, Haryana and should be treated as financial sanction to the extent the funds are voted by the Legislature. Where however, the provisions in the Budget has subsequently been revised and is not in accordance with the administrative approval already accorded, fresh administrative approval will be accorded and the same will be treated as financial sanction.*

1.4 "Appropriation" means the assignment to meet specified expenditure of fund at the disposal of the assigning authority.

1.5 "The Bank" means the Reserve Bank of India or any office or agency of the Reserve Bank of India, and includes the State Bank of Patiala and any Branch of the State Bank of

India or of a Nationalised Bank acting as the agent of the Reserve Bank of India in accordance with the provisions of Reserve Bank of India Act, 1934 (Act II of 1934).

1.6. "Book Transfer" denotes the process whereby financial transaction which do not involve the giving or receiving of Cash, or of stock materials, are brought to account. Such transactions usually represent liabilities and assets brought to account either by way of settlement or otherwise by they may also represent corrections and amendments made in Cash, Stock, or Book Transfer transactions previously taken to account

1.7 "Bonus" Means payment made in addition to the prescribed pay or wages as a reward for specially good work or services or for outturn of work in excess of a prescribed limit.

1.8 "Cash" includes legal tender coin, currency and Bank Notes, Cheques payable on demand, Reserve Bank Government drafts and demand drafts and also twenty paise revenue stamps.

Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash.

1.9 "**Cash order"** is a payment order issued by a Head Treasury on a Sub-Treasury under its jurisdiction, in favour of the person to whom the money is due or who is responsible for its disbursement and is payable in lump sum.

1.10 "Charged Expenditure" is the expenditure which under various Articles of the Constitution of India has been declared as charged on the Consolidated Fund of the State, and as such is not subject to the vote of the Legislature.

1.11 "Class of Government employees" means—

(1) all Government employees, holding posts bearing the same designation in the same department or service, and

(2) all Government employees holding posts which have been declared by the competent authority to be in a single class.

1.12 "Competent authority" in relation to the exercise of any power means the Administrative Department concerned acting in consultation with the Finance Department or any other authority to which the relevant powers may be delegated.

Finance Department may prescribe cases in which its consent to the exercise or delegation of any power under these rules by the authorities specified may be considered to have been given.

Note.— *List of authorities competent to exercise powers under these rules are detailed in Chapter XIX.*

1.12-A. "Consolidated Fund of the State" is the fund into which all revenues received by the Government of the State, loans raised by the Government by the issue of treasury bills, loans or ways and means advances, and moneys received by that Government in

repayment of loans, credited and from which the expenditure of that State, when authorized by the appropriate Legislature, is met.

Note.— *All other public moneys received by or on behalf of the Government of Haryana shall be credited to the "Public Account of the State of Haryana" (See rule 1.32 below).*

1.13 "Contract" means any kind of undertaking written or verbal, express or implied, by a person, not being a Government employee, or by a syndicate or firm for the construction, maintenance or repairs of one or more works for the supply of material, or for the performance of any service in connection with the execution of work or the supply of materials.

1.14 "Contractor" means a person, syndicate or firm that has made a contract, but the use of this term is often restricted to contractors for the execution of works or for services in connection therewith.

1.15 "Controlling Officer" means a head of a department or other departmental officer who is entrusted with the responsibility of controlling the incurring of expenditure and/ or the collection of revenue by the authorities subordinate to the department.

In relation to receipts and expenditure under any head of account, this term denotes a Government employee designated as such in Appendix D to the Punjab Budget Manual (Forth Edition).

1.16 "Detailed Bill" is a bill setting forth the details of either contingent or travelling allowance expenditure, and is subject to countersignature by a controlling authority. It is marked "Not Payable At The Treasury" when it is prepared in support of a charge already drawn on an abstract bill.

1.17 "Detailed Head" is a division of a minor head.

1.18 "Disbursing Officer" means in relation to expenditure under any head of account, a Government employee designated as such in Appendix D to the Punjab Budget Manual (Fourth Edition).

1.19 "Finance Department" means the Finance Department of the Government of Haryana.

1.20 "Financial year" means the year beginning on the 1st of April and ending on the 31st March following.

1.21 "Government" means any Administrative Department of the Government of Haryana.

1.22 "Grade" of Government employees means a Sub-Division, according to pay, of a class of Government employees.

1.23 "Head of Department" Means in relation to receipt and expenditure under any head of account, the authority shown as such in Appendix D to the Punjab Budget Manual (Fourth Edition).

1.24 "Head of Office" means a Government employee designated as a Disbursing Officer in Appendix D to the Punjab Budget Manual (Fourth Edition) or any other Gazetted Government employee declared to be the head of an office by competent authority.

Head of Departments have been authorized to declare any Gazetted Officer subordinate to them to be the head of an office for the purpose of these rules.

Note.— *In the event of a head of an office being on leave or his post otherwise falling vacant, the head of his department shall be competent to declare, during the period of his leave or during the period the post remains vacant, the next senior official to be the head of an office.*

1.25 "Major Head" is a main unit of classification of revenue and expenditure in the Government accounts.

1.26 *Cancelled.*

1.27 "Minor Head" is a sub-division of a Major Head.

1.28 "Non-recurring Expenditure" means expenditure sanctioned as a lump sum charge whether the money be paid as a lump sum or by instalments.

Note.— *Sanction to any item of expenditure which is of a fixed recurring nature and does not vary periodically and which is chargeable to contingencies or to pay of establishment and which does not extend beyond the financial year or beyond six months within the financial yeas is deemed to be a sanction for non-recurring expenditure.*

1.29 "Pre-Audit Cheque" issued by the Accountant General or any Gazetted Government employee of the Indian Audit and Accounts Department in payment of a claim at the Headquarters of Government after Audit.

Note.— *The provisions of this rule have been suspended for the present.*

1.30 "Primary Units of appropriation" is a portion of the supply under each minor head which is allotted to a prescribed sub-division of the head as representing one of the primary objects of the supply.

1.31 "Proposition Statement" is a statement setting forth the financial effect of the proposal involving the creation, alteration or abolition of posts on an establishment.

1.32. "Public Account of the State of Haryana" is the account into which all public moneys other than those which form a part of the Consolidated Fund of the State, received by/or on behalf of the State are credited and from which disbursements are made in accordance with the prescribed rules.

Note.— *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 the Government of the State should also be paid into the "Public Account of the State".*

1.33. "Re-appropriation" means the transfer of funds from one unit of appropriation to another such unit.

1.34 "Recurring Expenditure" means all expenditure which is not non-recurring.

1.35 "Secondary Units of Appropriation" are the divisions into which a primary unit of appropriation is divided for the purposes of financial control.

1.36 "Subsidiary Treasury Rules" are the rules issued by the Finance Department under the Treasury Rules. These rules are contained in Part-II of the Punjab Financial Hand Book No. 1.

1.37 "Subordinate Authority" means any authority subordinate to the Administrative Department of the Government.

1.38 "Technical Sanction" is the sanction of a competent authority to a properly detailed estimate of the cost of a work construction or repair.

Ordinarily such sanction can only be accorded by Government in the P.W.D., or by such authorities of the P.W.D. to whom the power has been delegated by Government.

1.39 "Treasury Rules" means the Treasury Rules of the Haryana State Government. They are contained in Part I of Punjab Financial Hand Book No. 1.

1.40 "Voted Expenditure" is the expenditure other than "charged" which is subject to the vote of the Legislature.

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CHAPTER - II

GENERAL PRINCIPLES AND RULES

I - HANDLING OF CASH AND RECORDING OF TRANSACTIONS CONNECTED THEREWITH

(i) GENERAL

2.1 (a) Moneys tendered as dues of the Government or for deposit in the custody; of the Government shall not pass through the hands of a departmental officer unnecessarily. Direct payment into the treasury or into the Bank by the person who tenders such money shall be insisted on, and direct payments arranged whenever this is practicable.

(b) Every Government employee is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the relevant account as well as for the correctness of the account in every respect. The private cash or accounts of members of the office or department should not be mixed up with the public cash or accounts.

Note 1.— *All transactions involving the giving or taking of stores, other properties, rights, privileges, and concessions which have money values should be brought to account in some suitable form as soon as they occur.*

Note 2.— *The procedure laid down in Subsidiary Treasury Rules 3.1 and 3.2 should be followed in the custody of cash.*

A Similar procedure should be followed in the case of bullion, jewellery and other valuables coming into the hands of Government employees in their official capacity. See also rule 3.8.

(c) In the departments which render accounts to the Accountant General, the form in which such accounts are rendered and the form in which the initial accounts, from which the accounts so rendered are complied or on which they are based, are kept, are prescribed by the Comptroller and Auditor-General of India. Likewise the outline of the system of accounts and the principles and methods of accounts (including classification of transactions in accounts) have been prescribed by the Comptroller and Auditor-General of India and the directions in respect thereof are contained in Chapters 2 and 3 of Account Code, Volume I.

(ii) MAINTENANCE OF ACCOUNTS - CASH BOOK

2.2 Save as otherwise expressly provided in these rules or in any authorized departmental regulations, the following rules shall be observed by all Government officers who are required to receive and handle cash:-

(i) Every officer receiving money on behalf of the Government should maintain a cash book in form P.F.R.I.

Note.— *The cash book should be bound in convenient volumes and the pages machine-numbered. Before bringing a cash book into use, the head of office or the officer nominated by him should count the number of pages and record a certificate of count on the first page of the cash book.*

(ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the office in token of check.

(iii) The cash book should be closed regularly and completely checked. The head of the office should verify the totaling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.

(iv) At the end of each month, the head of the office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. The certificate should also be recorded on the monthly cash account, Primary abstract or account current, where such account, abstract or account current is required to be submitted to the Accountant General. Such certificate must be signed by the head of the office who should invariably date the signature.

If, however, the head of the office is absent from head quarters at the end of a month, he may delegate the duty of verifying the cash balance to a Gazetted Government employees to his office Superintendent, Head clerk or other similar ministerial official of corresponding rank; but he should personally verify the cash balance on his return to head-quarters.

Note 1.— *Whenever, on the contents of the cash chest being counted, the balance as per cash book is found to be incorrect, it must, unless the error can be detected and set right at once under rule 2.39 be rectified forthwith by making the necessary receipt or payment entry in the cash book. "To cash found surplus in chest" or "By cash found deficient in chest". The administrative action to be taken on the occurrence of a deficiency and the report to the departmental superior must depend on the nature of each case.*

Note 2.— *During the absence of the head of office from headquarters the duty of attesting the Cash Book may be entrust to another Gazetted officer subordinate to him, or if there be no such Gazetted Officer under him to his office Superintendent, Head Clerk, or other official of corresponding rank, but on his return he should satisfy himself that there is no irregularity and in token of this check, the head of office should sign the cash book immediately on return to headquarters.*

(v) When Government money in the custody of a Government officer are paid into the Treasury or the Bank, the head of the office making such payments should compare the Treasury Officer's or the Bank's Receipt on the challan or his pass book with-the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the Treasury or the Bank. By the 15th of every month, he should obtain from the Treasury a consolidated receipt for all remittances

made during the previous month, which should be compared with the postings in the cash book.

Note.— *The consolidated treasury receipts furnished by the Accountant General should be sent to the head of the office or a Gazetted Officer nominated by him by name and he should watch for the same. The head of the Office should also arrange that such letters are really opened by himself or by the officer nominated by him.*

(vi) An erasure or over-writing of any entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The head of the office should initial every such correction and invariably date his initials.

(vii) A Government officer 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 officer 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 pertaining to the public account of the State.

(viii) The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ a Class IV employee for this purpose, a man of some length of service and proved trustworthiness should only be selected and, or a cases when the amount to be handled is large, one or more guards should be sent to accompany the messenger.

Note.— *The duties imposed by clauses (ii) to (vi) of this rule on the head of office may be entrusted to a subordinate gazetted officer nominated by the head of the office for the purpose*

2.3 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.

Note 1.— *The periodical verification of cash in Government treasuries and sub-treasuries is governed by the rules in the Subsidiary Treasury Rules.*

Note 2.— *Cash drawn on pay, travelling allowance and contingent bills of establishment and undisbursed balances thereof should not be mixed with the permanent advance in the case of civil departments and the regular cash balance of the Public Works Department.*

Note 3.— *In offices having more than one chest, the actual balance of cash in each chest should be counted simultaneously. In the case of subordinate offices at out-stations the head of*

office or any other Gazetted Government employee named by him will count it whenever he may visit them, and will record a note in the cash book, showing the date of examination and the amount (in words) found.

2.4 At the close of the day while signing the cash book, the head of the office should see that the departmental receipts collected during the day, the utilization of which towards expenditure is strictly prohibited under rule 7 of the Punjab Treasury Rules are credited into the treasury on the same day or on the morning of the next day at the latest and that there is a corresponding entry on the payment side of the cash book.

Note.— *The consolidated treasury receipts, furnished by the Treasury Officers, should be sent to the head of the Office or a Gazetted Officer nominated by him by name and he should watch for the same. The head of the office should also arrange that such letters are really opened by him.*

2.5 When a cheque is drawn by an officer in favour of self or order to replenish the cash chest, its amount should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the treasury.

For public Works Department Cheques, see also Article 78 of Account Code, Volume III.

2.6 All receipts, disbursements and charges of whatever sought connected with the public service must be, and no other may be shown in the cash book. Sufficient details should be given in the column “Particulars” to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers.

2.7 If a Government employee who is not in charge of a cash book, receives money on behalf of Government at exceptional times, he should not mix it up with the impressed or any other cash in his charge, but pay or remit it, at the earliest opportunity, to the nearest Government employee having a cash book or direct to a treasury. The acknowledgement of the treasury (with an intimation of the full particulars of the receipt including the date of its realization) should be forwarded immediately to the next superior officer having a cash book, to enable him to make the necessary entries therein. The record of the transaction will be in the correspondence and not in the imprest or other cash account of the receiving officer.

II - PERMANENT ADVANCES AND IMPREST ACCOUNTS

2.8 Advances are granted to Government employees, who may have to make payments, before they can place themselves in funds by drawing on the treasury. They are subject to the following rules:-

(1) The amount of advances will be fixed by the Administrative Departments up to the amount advised by the Accountant General.

(2) Heads of Departments and Commissioners of Divisions may unless a competent authority otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised as appropriate by Accountant General. The permanent advances for the offices of the Heads of Departments and Commissioners of Divisions must, however be sanctioned by the next superior administrative authority or other competent authority.

Provided that the Deputy Director of Public Instructions, Haryana shall be competent to accord sanctioned for the fixation or re fixation of permanent advance in respect of the offices or institutions under the control of Haryana Education Department.

(3) Applications for the grant or revision of a permanent advance must be submitted to the sanctioning authority through the Accountant General who will advise as to the appropriate amount of the advance. In cases calling under sub-clauses (1) and (2) above, if there is any difference of opinion between the Account-General and the sanctioning authority on this point, the matter should be referred for the order of the competent authority.

Note.— *The applications for permanent advances should be accompanied by a statement showing month by month for the preceding 12 months, the amounts of contingent bills cashed, with classified details of items of expenditure.*

(4) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.

(5) These advances should not be multiplied unnecessarily. A Government employee'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 then apply for separate advances for them, taking acknowledgements from them in the same way as he himself furnishes to the Heads of Departments and retaining them in his office.

(6) The advance is intended to provide, on the responsibility of the Government employee 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 employee is required to travel by rail, his fare must, sometimes, necessarily be advanced from this amount.

Note 1.— *See also note 9 below clause (a) of rule 10.25.*

Note 2.— *Advances may be made of the actual railway fare or/ and road mileage out of the permanent advance to all non-gazetted employees of the Police Department, but such advances and their re-payment need not appear in Government accounts. Travelling allowance bills may be made out once for all, 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 or such travelling allowance bills.*

Note 3.— *See also note 2 below Rule 2.3.*

Note 4.— *Deleted.*

(7) In the case of the transfer of charges and yearly on the 15th April each officer in whose favour the permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for by himself as on the preceding 31st March to the authority which sanctioned the permanent advance. The said authority will maintain suitable record to watch receipt of such acknowledgement.

2.9 The holder of 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 account for the total amount of the money in vouchers or in cash.

Note.— *Neither the permanent imprest which is intended for meeting urgent expenditure before funds can be drawn from the treasury against regular bills nor other Government moneys awaiting disbursement are available for temporary accommodation of any officer for private purposes. It is, therefore, imperative that Government moneys should not be mixed up in any way, with moneys which do not belongs to Government*

III - PAYMENTS

(a) GENERAL PRINCIPLES AND RESTRICTIONS RELATING TO EXPENDITURE

2.10 (a) Every Government employee incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of financial property. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following:-

(1) Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person or ordinary prudence would exercise in respect of the expenditure of his own money.

(2) The expenditure should not be prima facie more than the occasion demands.

(3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.

(4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(5) Government revenues should not be utilized for the benefit of a particular person or section of the community unless-

(i) the amount of expenditure involved is insignificant, or

(ii) a claim for the amount could be enforced in a court of law, or

(iii) the expenditure is in pursuance of a recognized policy or custom.

(6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.

(7) The amount of allowances such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.

(b) In addition to compliance with the canons of financial propriety enunciated above, the authorities incurring expenditure should further see-

(1) that special or general sanction of the competent authority for the expenditure exists vide rules 17.2(1) and 17.6(b)

(2) that necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases vide rules 17.2(2), 17.6(a) and 17.13 to 17.15;

(3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable should not, as far as possible, be left unpaid; and that all inevitable payments are ascertained and liquidated at the earliest possible date;

(4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary;

(5) that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

(b) DRAWAL OF MONEY FROM THE TREASURY

(i) Bills

2.11 Detailed rules regarding the preparation of bills on which the different classes of charges are drawn, and regarding the method of obtaining money from the treasury whether by bills or by Cheques, are laid down in Chapter IV of the Subsidiary Treasury Rules.

(ii) Cheques

2.12 All payments, which Government employees authorized to draw cheques have to make, should, as far as possible, be made by Cheques, but see also rule 2.15.

2.13 The following rules relates to Cheques:-

(a) Cheque books required by Disbursing Officers authorized to draw on treasuries and sub-treasuries should be obtained by them direct from the head treasury concerned; cheque books required for use on the bank, are also obtained from the Treasury Officers, and not from the Bank. The Treasury Officer shall supply a cheque book only on receipt of the printed requisition which is inserted in cheque book towards the end, and never more than one cheque book shall be supplied on a single requisition. The requisition must be signed by the officer authorized to draw on the treasury. Cheque book shall on receipt, be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the flyleaf.

(b) Cheques from books obtained from a particular treasury should not be drawn on other treasuries or sub-treasuries of other district. Before a cheque book is brought into use, all the cheque forms in it shall be marked by a distinguish letter. Cheques drawn by a drawing officer on a particular treasury shall be distinguished by a different letter from those drawn by his subordinate officers against his drawing account on that treasury and also from those drawn by himself on any other treasury or sub-treasury.

(c) A separate cheque book should be used for each head treasury or sub-treasury. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who when relieved should take a receipt for the correct number of Cheques made over to the relieving Government employee. The loss of a cheque book or a blank cheque form shall be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.

(d) No advice of the issue of any cheque need be sent to the treasury.

(e) When a Government employee 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 head treasury.

(f) Cheque books containing unused “cheque forms” shall be cancelled by writing the word “Cancelled” prominently across each cheque form and counterfoil’ without signature of the Drawing Officer, and thereafter returned to the Treasury Officer concerned who shall destroy them by incineration in the presence of the Collector, after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

2.14 As a rule, no cheque should be drawn until it is intended to be made away, and Cheques drawn in favour of contractors and others should be made over to them by the disburser direct; but the disburser may be assisted in making disbursements by a cashier appointed

for the purpose. The occasional delivery of Cheques through a subordinate may be permitted at the discretion and on the responsibility of the disburser. In such cases, the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinate 's record will be in his correspondence.

Note 1.— *It is a serious irregularity to draw Cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of the grant as utilized.*

Note 2.— *Whenever a cheque is drawn, and entered in the cash book, but not paid out on the day on which it is drawn, a note must be made in the cash book against that entry explaining why it has not been possible to deliver the cheque to the payee.*

Note 3.— *For payment to contractors through their bankers, see Note 2 to Subsidiary Treasury Rule 4.3.*

2.15 As a general rule, Cheques shall not be issued for sums less than ten rupees, unless it is permissible under the provisions of any law or a rule having the force of law for the disbursement of these and other charges which naturally are paid in cash e.g. the wages of labourers and of establishment charged directly to works, and value-payable postage, etc., it is permissible to draw money from time to time from the treasury by Cheques to replenish the cash chest. Whether there be a guard or not, disbursers must draw Cheques for the minimum of cash actually required to meet current disbursement, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days, if the treasury is not situated at an inconvenient distance, the surplus should be returned in to the nearest treasury.

2.16 Cheques remain current for three months only after the months of issue. Thus a cheque bearing, date and time in January is payable at any time up to 30th April. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within the period specified above, it may be received back by the drawer who should destroy and issue a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counterfoil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book. See also Article 264 of Account Code, Volume III in respect of Cheques of the Forest Department.

2.17 When it is necessary to cancel a cheque, the cancelment should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in the drawer's possession he must promptly request the Treasury Officer to stop payment of the cheque (See rule 2.18) and, on ascertaining that payment has been stopped, shall write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank or Treasury" column. A

counter reference should be given in the cash book, against the original, to the second entry of the cheque. A Cheque remaining unpaid from, any cause for twelve months after the month of its issue should be cancelled and its amount written back in a similar manner. See also Article 262 of Account Code, Volume III, in respect of Cheques of the Forest Department.

2.18 (i) If a Drawing Officer be informed that a cheque drawn by him has been lost, he shall address the Treasury Officer drawn on forwarding for signature a certificate in the following form:-

Certified that cheque No. ---------- dated---------- for Rs.----------reported by (the Drawing Officer) to have been drawn by him on this treasury in favour of --------- has not been paid, and will not be paid if presented thereafter.---------- Treasury.

The_____19 *Treasury Officer*

(ii) 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.

(iii) The Drawing Officer on receipt of the certificate duly signed by the Treasury Officer shall enter in his account the original cheque as cancelled, and may issue another.

In respect of Cheques of the Forest Department, see also Article 263 of Account Code, Volume III.

2.19 If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Government's bankers payment shall be deemed to be made:-

(a) If the cheque is handed over to the payee or his authorized 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 Subsidiary Treasury Rule 2.5

Note 1.— *The provisions of clause (b) above apply mutatis mutandis to payment by Government by postal money order or by any other recognised mode of remitting money by post.*

Note 2.— *Cheques marked as not payable before a particular date should not be charged to the accounts until the date on which they become payable.*

(c) VOUCHERS FOR DEPARTMENTAL PAYMENTS

2.20 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 particular of the claim and all information necessary for its proper classification in the accounts. As far as possible, the particulars 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 bills not prepared in such 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.

Note.— *See also sub-rule 2 to Subsidiary Treasury Rule 6.2.*

2.21 Every voucher must bear a pay order, signed or initialed, and dated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

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

2.22 (1) Subject to the provisions of note 2 under Subsidiary Treasury Rule 4.3 every voucher should also bear, or have attached to it, an acknowledgement of the payment signed by the person by whom, or in whose behalf, claim is put forward. The acknowledgement shall be taken at the time of the payment.

Note 1.— *As adjustment bills for "Nil" amount involve no payment. It is not necessary, to insist upon any acknowledgement in respect of such bills.*

Note 2.— *A single receipt stamped, where necessary given by a payee in acknowledgement of several payments or lump sum 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.*

(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 the 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, but the payee should not be required to sign such a copy or give a duplicate acknowledgement of the payment.

(4) Whenever one cheque is written in favour of a person in payment of two or more of his bills a separate stamped acknowledgement for each bill need not be taken.

(5) All paid vouchers must be stamped "paid" or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of rule with regard to cancellation and destruction of sub-voucher relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

(6) Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of a competent authority.

2.23 General instructions regarding the preparation and completion of vouchers as given in subsidiary. Treasury Rules 4.5 and 4.7 to 4.11 should be observed as far as possible in preparing department vouchers. The following supplementary instructions should also be observed:-

(a) When the payee signs in the vernacular, he should be required to note the amount acknowledged in the vernacular in his own handwriting. In transliterating his acknowledgements the amount acknowledged, as well as any remarks made by him, should also be reproduced in English.

(b) The disbursing officer is responsible that the full name of the work as given in the estimate, or the name of the component part (or sub-head) or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

2.24 In cases in which money due from the Government is paid by Postal Money Order or through private banks, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee. Charges for remittance by Postal Money Order or through private bank of moneys due to contractors or suppliers, etc, should not ordinarily arise. When however, the remittance by money order through private banks, where there is not State Bank, if unavoidable and is considered necessary in the interest of the public service, the cost for such remittance may be debited to Government with the special sanction of the Head of Department concerned.

Note 1.— *Payments to suppliers of stores include petty payments of contingent charges also for the purposes of this rule.*

Note 2.— *When a class IV Government employee proceeds on leave for a period exceeding one month the net leave salary due to him shall, on his express request, be remitted to him by the Drawing and Disbursing Officer by postal money order at Government Expense.*

(d) CLAIMS TO ARREARS OR INCREASES OF PAY OR ALLOWANCES

2.25(a) No claims against the Government other than those by one department against another, not preferred within a year of their becoming due can be presented without any authority from the Accountant General;

Provided that claims not exceeding Rs.500 presented within three years of their becoming due may be paid without pre-audit by the Accountant General;

Provided further that this rule shall not apply to the following categories of claims:-

(i) Claims on account of pensions, the payment of which is regulated by rule 2.28 infra;

(ii) Claims on account of pay and allowances of non-gazetted Government employees whose names are not required to be shown in the pay bills in accordance with para 2 under rule 4.31 of the Punjab Subsidiary Treasury Rules, Volume I;

(iii) Claims on account of interest on government securities; and

(iv) any other class of payments which are governed by special rules or orders of Government.

Note.— *Claims of Government against Railway for overcharges and claims of Railways against Government departments for undercharges will be recognized and admitted. If the claims are preferred within six months—*

(i) in the case of cash payments from the date of payment.

(ii) in the case of warrants or credit notes from the date of presentation of bill by the Railway Administration.

Explanation.— *The terms 'over charges' and 'undercharges' used in this note 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 an 'overcharge'.*

(b) Claims of Government employees, whether gazetted or not, to arrears of pay or allowances or to increments or in respect of any underpayment or by public prosecutors in respect of fees or allowances, which have been allowed to remain in abeyance for a period exceeding 18 months cannot be investigated by the Accountant General except under the special orders of the authority, which appoints the Government employee by whom the claim is made, Investigation of claims of more than six years old should, however, be referred to the Government for orders.

Note 1.— *The provisions of this sub-rule are subject to restrictions contained in sub-rules (f) (g) below; and*

Note 2.— *Delays in payments are opposed to all rules and are highly inconvenient, and objectionable, and when not satisfactory explained, shall be brought to the notice of the*

head of the department concerned. So all Heads of offices should realize the necessity of securing the punctual and prompt submission of claims against Government and prompt disposal correspondence on the subject among their subordinates. The delays between the first presentation of a bill and its payment should always be avoided.

(c) Where claims are made on account of arrears of pay, etc, which for any reason have remained un-drawn for more than eighteen months the authority permitting the investigation of claim shall communicate the reason for the delay to the Accountant General who will inform the Finance Department of any case where sufficient justification has not been adduced for the investigation of the claim.

(d) In the case of claims which are more than one month old, the preferring officer shall state in the bill the reason for the delay.

(e) Arrear claim to travelling allowance preferred after the limits of time prescribed in clause (a) above, will not except for very special reason, be entertained.

(f) Claims against Government which are barred by time under any provisions contained in section 3 read with the First Schedule of the Indian Limitation Act of 1908 or under any other provision of law relating to limitation should ordinarily be refused and no claim on account of such a time-barred item should be paid without the sanction of Government. The onus is upon the claimant to establish a claim to special treatment for a time-barred item, and it is the duty of the authority against which such a claim is made to refuse the claim until a case for other treatment is made out. All time-barred petty claims are to be rejected forthwith and only important claims of this nature considered.

It is the duty of the authority against which a claim is made, to consider, in the first instance, the question of time-bar before submitting it to the Accountant General for issue of authority for payment. The Department concerned will refuse payment of all claims found to be time-barred until the sanction of Government has been obtained.

(g) All petty claims of Government employees more than three years old, other than that effecting his pension, and all such claims for whose delayed submission an adequate explanation is not forthcoming should be rejected forthwith. In considering old claims recommended for sanction the authority concerned will also take into account that it is normally not possible owing to limited period of preservation of records to audit claims more than six years old.

Claims under this clause should be referred to Government in the Administrative Department concerned. Before according sanction, the Administrative Department will see that adequate reasons are forthcoming for the delay in preferring the claim, and such reasons re recorded in writing; and it has been certified by the Drawing and Disbursing Officer concerned that the claim has been verified from the available records and that it has not been paid previously.

(h) The authority competent to authorize the investigation of a belated claim should be told why the claim was not submitted when it became due. In respect of non-gazetted Government employees whose pay and allowances, are drawn on the establishment bills by the Heads of Offices, the responsibility for making claims rests with the latter, and they should invariably see that all claims are presented within one year of their falling due.

Explanations.—

(1) A claim presented for payment 6 months or more after the date of pre-audit by the Accountant General will again require the sanction of the Accountant General for its payment.

(2) The mere entering of a claim for leave salary in an establishment bill and withholding it for subsequent payment is not claiming it within the meaning of rule 2.25(a).

(3) The one year's limits referred to in rule 2.25(a) should be reckoned in the case of travelling allowance bills from the date of return to headquarters or from the first of the following month if the tour continues over that date: in the case of officiating pay from the date of receipt of the order sanctioning the promotion if the officiating pay is due for a past completed month or months, otherwise from the following pay day; in the case of leave salary from the date of the order granting the leave and in other cases from the date, on which a claim became due to the date of its presentation at the treasury. In any case, however, in which an allowance has been claimed, but in consequence of some objection taken, payment has been delayed, the Treasury Officer will not refuse to pay such bill if, when the objection is satisfied, the claim happens to have become more than one year old.

(4) The time limits prescribed in clauses (a) and (b) should be calculated from the date on which the charge becomes payable. In the case of sanction accorded with retrospective effect, the charge does not become payable before it is sanctioned: the time limits should, therefore, be calculated from the date of sanction and not the date from which the sanction takes effect.

2.26 Rule 2.25 (a) does not apply to contingent payments as contingent charges are recorded as charges of the month in which they are actually disbursed from the treasury.

Charges on account of personal claims, including fess to Public Prosecutors, if not claimed within one year or eighteen months in the case of the district of Lahaul and Spiti, however, require pre-audit by the Accountant General even though such charges are drawn on contingent bills, as such personal claims, unlike other contingent charges, are not paid out of the permanent advance but drawn direct from the treasury.

2.27 No payments may be made on account of increases 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 not increases to pay within the meaning of this rule.*

2.28 "Pensions for political considerations" and "charitable allowances" not drawn for six years and other pensions not drawn for three years cease to be payable at the treasury without the prior sanction of the Accountant General. Arrears of pensions due in the case of a deceased pensioner also cease to be payable by the Treasury Officer, if they are not claimed within one year of the pensioner's death.

Note.— *This rule also applies to Jagir Pensions and to allowances payable to men on non-effective service or to widows of deceased persons in connection with the President Police Medal (formerly Kings Police Medals). See also rule 10.13 of the Punjab Civil Services Rules, Volume II.*

(e) CHECKING OF CHARGES AND AUDIT OBJECTIONS

2.29 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 employee concerned; and if anything more is due (unless the amount be insignificant) informs the Government employee accordingly, leaving him to prefer the additional claim or not as he thinks proper.

2.30 Every Government employee must attend promptly to all objections and orders communicated to him by the Accountant General, either direct or through the Treasury Office by letters. Audit memoranda or reply to objection statements etc, and return the audit memoranda or reply to objection within three months, or send a letter explaining the cause of delay. Failure of the Head of Office or Head of Department to send the replies to the Audit objections within this period will be construed as acceptance of the objections.

Note 1.— 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.

Note 2.— See also Rule 6.1 of Subsidiary Treasury Rules.

(f) RESPONSIBILITY FOR OVERCHARGES

2.31 (a) A drawer of bill for pay, allowances, contingent and other expenses will be held responsible for any overcharges, frauds and misappropriations. He should, therefore, make himself thoroughly acquainted with the meaning of the various financial checks which he is expected to exercise so that he can be in a position to detect immediately any attempt at defalcation and should pay special care to those points in financial procession at which leakage is likely to occur, such as the stage at which money has been drawn from the Treasury and is lying undisbursed with a subordinate official. To minimize the length of time during which the leakage occurs, and the amount of money lying un disbursed should be one of his first cares.(See also Subsidiary Treasury Rule. 6.2)

With a view to enable the head of office to see that all amounts drawn from the treasury have been entered in the Cash Book he should obtain from the Treasury Officer by the 15th of every month a list of all bills drawn by him during the previous month and trace all the amounts in the cash book.

(b) The responsibility of countersigning officers will be that which attaches to all controlling officers and which brings them under liability to make good any loss arising from their culpable negligence. See rule 8.26.

Controlling Officers for their part should regard it an important part of their duties to inspect the offices of their subordinates and to see to what extent the financial control is a real thing. In particular, where periodical inspections are required by the rule they should be invariably made. Before countersigning bills for expenditure submitted by subordinate officers, they should see whether the expenditure was really necessary, the rates charged are not extravagant, and the payments have been properly voucher for and are covered by budget appropriation.

(c) The Treasury Officer who makes payment without pre-audit will be responsible for checking any palpable errors and (in the case of change of office, or of rate of pay of Gazetted Government employees) 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.

Note.— *When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should not return such bills but should correct them and pay the corrected amount of the bills. Similarly, where bills contain doubtful items which can easily be eliminated, the Treasury Officer should disallow the doubtful items and pay the remainder of the bill. In all cases the corrections made and the reasons therefore should be intimated to the presenter of the bill and, if necessary, to the Accountant General (or the Treasury Officers in the case of payments made at a sub-treasury)*

(d) The responsibility for an overcharge shall rest primarily with the drawer of the bill, and it is only in the event of culpable negligence on the part of controlling officer or of the Treasury Officer, that the question or recovery from either of them may be considered.

IV - CONTROL OVER ACCOUNTS

2.32 (a) It is not sufficient that a Government employee's accounts should be correct to his own satisfaction. He has to satisfy not only himself, but also the Accountant General, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which its supports, and that an account is correct in all respects. (See also Subsidiary Treasury Rules 6.2 and 6.3). It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying any enquiry that

may be as to made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurement and transactions in general must be so clear, explicit and self-contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law.

(b) The responsibilities of disbursing officers, controlling officers and heads of departments in regard to the control over expenditure incurred against the grants allotted to them are laid down in paragraph 12.3 et seq of the Punjab Budget Manual (Fourth Edition) and in Appendices E, F, G and M ibid (For Public Works Department, see also paragraphs 1.47 and 1.52 of the Public Works Department Code).

INTERNAL CHECK AGAINST IRREGULARITIES, WASTE AND FRAUD

2.32-A. In the discharge of his ultimate responsibilities for the administration of an appropriation or part of an appropriation placed at his disposal, every Controlling Officer must satisfy himself not only that adequate provisions exist within the departmental organisation for system at internal checks calculated to prevent and detect errors and irregularities in the financial proceedings of his subordinate officers and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

V - DEFALCATIONS AND LOSSES AND REMISSIONS OF AND ABANDONMENT OF CLAIMS TO REVENUE

(i) RESPONSIBILITY FOR LOSSES SUSTAINED THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS

2.33 Every Government employee should realize 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 Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. See rule 2.10(a) (1). A memorandum regarding (1) general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals, (2) the procedure to be followed in prosecutions in respect of the embezzlement of Government money, and (3) the procedure to be observed for conducting departmental enquiry is given in Part I of Appendix 2 to these rules.

(ii) REPORT TO ACCOUNTANT GENERAL AND DEPARTMENTAL SUPERIOR AUTHORITY

2.34 The instructions for reporting to the Accountant General defalcations and losses, and remission of an abandonment of claims to, revenue (vide rule 4.6) are contained in Annexure B to this Chapter. The directions issued by the Comptroller and Auditor-General

of India regulating the exhibition of losses in Government accounts are given in Chapter 6 of Account Code, Volume I.

2.35 (1) The preliminary report prescribed by the rules in annexure B of this Chapter notifying the occurrence of a defalcation, or loss of public money in a treasury should be submitted by the Deputy Commissioner concerned to—

(i) The Accountant General direct;

(ii) The Government, unless the case is un-important; and

(iii) The Head of the Department through the Controlling Officer.

With regard to the final complete report which is also required by the orders, the Deputy Commissioners should submit his report to the controlling officer who will forward it to the Accountant General for submission to Government through Head of the Department.

(2) Losses occurring in offices, as soon as they occur or come to notice, should be at once reported, through the immediate departmental superior of the Government employee reporting the loss, to the Head of the Department concerned, with statement of the steps taken in the matter. When the matter has been fully enquired 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 report on a loss occurring in the office of a Head of a Department may be submitted direct to Government. It is always open to a Head of a Department to obtain the advice or opinion of the Accountant General on any loss occurring in his own office or in an office under his control if it is likely to be of use in preventing their occurrence in future.

(3) Rules dealing with losses and defalcations in stamp revenue, are contained in the Punjab Stamps Losses and Defalcations Rules, 1935, reproduced in Part II of Appendix 2.

(4) In regard to any loss of money belonging to a municipality, small town committee or notified area, it should be reported by the President or the Executive Officer, where such an officer has been appointed, direct to the Deputy Commissioner and to the Examiner, Local Fund Accounts. Intimation may also be sent at the discretion of the Deputy Commissioner to the Commissioner of the Division who shall, if he deems it necessary, submit a complete report to Government showing the total sum of money misappropriate, the method in which the embezzlement was effected and the steps taken to recover the money and punish the offenders.

Losses occurring in the Funds of Zila Parishad should be reported by the Chairman to the Examiner, Local Fund Accounts, and also through the Deputy Commissioner to the Commissioner.

VI - INTER-GOVERNMENT AND INTER-DEPARTMENTAL TRANSACTIONS.

(i) INTER-GOVERNMENT TRANSACTIONS

2.36 (1) Subject to the relevant provisions of the Constitution and of the orders issued there under by the President of India, adjustments in respect of financial transactions with the Union or other State Governments will unless otherwise provided for, be made in such manner and to such extent as may be mutually agreed upon between the Haryana Government and the Union Government or the State Government concerned.

(2) Adjustments should, however, always be made unless otherwise agreed upon:-

(i) If a Commercial Department or undertaking or a regularly organized Store Department or store section of a Department is concerned; or

(ii) If under the operation of any rule or order or Government, an adjustment would have been made if the particular transactions with the Union or other State Government were a transaction between two departments of the Haryana Government.

Note 1.— *The procedure for the settlement of these adjustments is regulated by the directions contained in Chapter 4 of Account Code, Volume I. These directions have, for ready reference been reproduced in Appendix 3 to these rules.*

Note 2.— *The Haryana Government have made reciprocal arrangements with various Governments See Appendix (4) in respect of the matters mentioned below and are, therefore, binding on all of them:-*

(1) Pay and Allowances other than leave salary of Government employees transferred temporarily or permanently from under one Government to another.

(2) Leave salaries of Government employees who have served under more than one Government.

(3) Cost of Passages of Government employees who have served under more than one Government.

(4) Pensions paid by one Government on behalf of another and pensions of Government employees who have served more than one Government.

(5) Leave salary and pension contributions recovered in respect of Government employees lent on foreign service.

(6) Charges for Bonus in respect of Government employees who are employed on bonus terms and who serve under more than one Government.

(7) Grants of land and alienations.

(8) Government contributions to the Indian Civil Service (Non-European Members) Provident Fund

(9) *Rents to be charged for residence of one Government occupied by employees of another Government.*

(10) *Government contribution to Indian Civil Service Family Pensions.*

(11) *Expenditure involved in Audit and keeping Accounts.*

(12) *Cost of Police Functions on railways including the cost of protecting Railway Bridges.*

(13) *Cost of (1) Forest Surveys carried out by the Survey of India, and (2) Forest maps prepared by that Department.*

(14) *Cost of maintenance and demarcation of boundaries and of settlement of boundary disputes.*

(15) *Charges in respect of Government employees whose services are lent by one Government to another for short periods not exceeding two weeks, without being formally transferred from the lending to borrowing Government.*

Note 3.— *Omitted.*

Note 4.— *No inter-Government adjustments can be carried out after the 15th of April on which date the books of the Bank are closed for the month of March. Every endeavour must, therefore, be made to settle as far as possible, all transactions with Union and States before the close of the year.*

Note 5.— *A period of three years has been accepted by the Union Government and the state Government for the re-audit of past transactions involving errors in classification. This limitation should be regarded as a convention rather than rigid accounting rule.*

(ii) ADJUSTMENTS WITH FOREIGN GOVERNMENTS, OUTSIDE BODIES, ETC.

2.37 Payment must be required in all cases in respect of services rendered to any Foreign Government or non-Government body or institution, or to a separate fund constituted as such either inside or outside the Public Account unless Government by general or special order, gives directions to the contrary. Relief in respect of payment for services rendered or supplies made to any outside body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

(iii) INTER-DEPARTMENTAL ADJUSTMENTS

2.38 (1) The conditions under which a department of Government may make charge for services rendered or articles supplied by it and the procedure to be observed for the settlement of such charges are regulated by the directions referred to in note 1 below rule 2.36.

(2) Except in regard to transactions affecting the accounts of commercial departments and undertakings or allocation to capital heads, adjustments between different departments of Government should be restricted to the narrowest limits. Such adjustments, when they are essential should, as far as possible, be based on lump sum figures fixed for a period of three years with reference to some suitable formula easy of application and maintained for a series of years. Elaborate or meticulous calculations should also be avoided as a general rule.

Note 1.— *Under the direction contained in Accounts Code, Volume IV inter-departmental and other adjustments are not to be made in the accounts of the past year if there could not have been reasonably anticipated in time before funds being obtained from the proper authority. In all cases, where adjustment could have been reasonably anticipated as for example, recurring payments to another Government or department and payments which, though not fixed amount are of fixed character, etc., the Accountant General will automatically make the adjustments in the accounts before they are closed. The onus of proving that the adjustment could have been reasonably anticipated should lie with the controlling officer.*

Note 2.— *The provisions of Note 5 below rule 2.36 apply mutatis mutandis to transactions between commercial and non-commercial departments as they apply to transactions between Union and State Governments.*

VII - MISCALLENEOUS RULES AND ORDERS

(i) ERASURES, OVERWIRITINGS AND CORRECTIONS

2.39 The instructions given in Subsidiary Treasury Rule 4.11 regarding erasures and over writings in vouchers apply mutatis mutandis to erasures and over writings in accounts, registers, cash book, schedules etc.

Note.— *The detailed procedure to be followed in the correction of errors in accounts of the Public Works and Forest Departments is laid down in Account Code, Volume III.*

(ii) ISSUE OF DUPLICATES OR COPIES OF DOCUMENTS

2.40 (1) The provisions of sub-rule 6 below subsidiary Treasury Rules 2.8 apply mutatis mutandis in respect of issue of duplicates or copies of receipts granted for money received or duplicates or copies of bills and other documents for the money paid by Government employees in general. In the case of a bill passed by the Drawing Officer/Controlling Officer for presentation at a Treasury but lost either before payment or before presentation at the treasury, the Government Officer who drew the original bill shall ascertain from the treasury that payment has not been made on it before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the words ‘duplicate’ written in red ink. The fact that a duplicate bill has been issued shall be

immediately communicated to the Treasury Officer with instructions to refuse payment on the original bill if presented.

Note.— *For the purpose of this rule, the Treasury Officer on receipt of a request from any drawing/controlling officer shall after due verification from his records furnish a certificate in the following form:-*

Certified that bill No. _____ dated _____- for Rs._____(Rupees _____) reported by _____(the Drawing Officer) to have been drawn by him in this Treasury in favour of _____has not been paid, and will not be paid if presented hereafter.

(2) When any kind of bill is required to be prepared in duplicate or triplicate only one copy shall be signed or countersigned in full and the other copy or copies may be only initialed. If the previous audit of the Accountant General, is required only the original copy shall be sent to that Authority.

(iii) SIGNING OF SANCTIONS, ETC.

2.41 All letters or orders, sanctioning expenditure, appointments, etc., must be signed in ink or ball pen by the sanctioning authority personally or by a Gazetted Government employee authorized to sign for him. Similarly 'copies' of sanctions signed by a non-gazetted Government employee are not sufficient for audit purposes and will be returned for authentication by a Gazetted Government employee.

(iv) PROHIBITION REGARDING SENDING OF COMMUNCIATION AT PUBLIC EXPENSE

2.42 (a) All references by Government employees on personal matters, such as leave, leave salary, pay, increments, funds subscriptions, house-rent, posting, etc., must be submitted in covers stamped with ordinary postage and not with service postage stamps. This rule applies only to the letters of Government employees regarding their own personal matters. When, however, references are forwarded officially by a superior officer the letter should be treated like any other official communication.

(b) All telegraphic message regarding personal matters referred to in clause (a) above or other analogous matters must be paid for by the persons sending them. When a telegraphic reply is required on any such matter the reply should always be pre-paid.

(c) This rule applies also to the use of telephone for trunk calls.

(d) When it comes to the notice of audit that a letter, telegram or trunk-call has been made at Government expense instead of at the expense of the officer concerned recovery should be made from the next pay bill or the officer who should be informed of the reasons for the

recovery. If the officer wishes to object to the recovery, he must take up the matter with the Accountant General through his controlling officer, who may if he desires, obtain the orders of Government through the Head of Department.

(v) CALL OF VOUCHERS FROM AUDIT OFFICE

2.43 Vouchers once received in Accounts office will not be returned except for very cogent reasons. Accordingly when application is made for the return of any vouchers, the reasons for the request should invariably be stated.

(vi) GENERAL RULES AND PRINCIPLES RELATING TO CONTRACTS

2.44 (a) General rules and principles for the guidance of authorities who have to enter into contracts or agreements involving expenditure from State revenues have been in Appendix 5, Part 1.

(b) The authorities who are empowered to execute deeds, contracts and other instruments on behalf of the Governor of Haryana are contained in the list issued by the Home Department in their Notification No.22(5)-6J-61/17559, dated 13-5-61 are amended from time to time.

Note.— *No contract or agreement to execute a contract shall be executed or entered into and no tenders for a contract shall be accepted without previous consultation of the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultations of the Finance Department is required.*

(vii) GRANTS OF LAND ASSIGNMENTS OF REVENUE AND OTHER CONCESSIONS ETC.

2.45 No grant of land or assignment of revenue, or concessions grants, lease or licence of mineral or forest rights or right to water powers, or any easement, or privilege in respect of such concessions may be authorized or relinquishment of revenue allowed except with the sanction of the competent authority.

Supplementary instructions in regard to agreements relating to these matters are contained in Appendix 5, Part I.

(viii) RECOVERY OF MONEY DUE TO GOVERNMENT FROM THE AMOUNT STANDING TO CREDIT IN A PROVIDENT FUND ACCOUNT OF A GOVERNMENT EMPLOYEE

2.46 The amounts at credit of subscribers, compulsory or optional to a Provident Fund, are under Section 2 (a) of the Provident Fund Act, 1925 compulsory deposits and are

therefore, protected from attachment by a court of law under Section 3 ibid. Claims by Government are not, therefore, compulsorily and without the subscribers consent recoverable from the balance at his credit.

(ix) CLAIMS AGAINST THE RAILWAY FOR GOODS LOST IN TRANSIT

2.47 The following instructions apply in respect to claims against the Railway for goods lost in transit:-

(1) Such cases are governed by Section 91 of the Contract Act. When the buyer orders goods from the seller, delivery to the Railway by the seller has the same effect as delivery to the buyer, provided that the delivery has been made in the manner, laid down by the Railway Rules and the consignor is absolved from liability as soon he has made delivery in such a way that the Railway is responsible to the consignee. On the other hand, disregard of Railway Rules such as those dealing with declaring the nature of the goods will clear the Railway of all liability and in such a case, delivery to the Railway does not amount to delivery to the consignee. It follows that if the delivery is made in such a way that the Railway is responsible to the consignee, it is for the consignee to see the Railway in case of loss. If this has not been done then the consignor must sue. In the former case, the consignee is liable for the price of the goods, in the latter case, he is not.

(2) It is open to a buyer to contract with the seller that the price of the goods is not payable until the goods have been received and examined, and the stipulation to this effect should normally be made in all cases where Government is the consignee. Payments prior to verification of quantity and quality of materials should be resorted to in very exceptional cases only, and then only with an agreement before hand to ensure Government against all losses in event of the goods received being short and defective. Such payments are to be classed as advances. Such contracts between buyer and seller do not, however, affect the Railway nor the question who is the proper person to sue Railway in case of loss.

(3) It is immaterial as regards the question who is to sue Railway in case of loss in transit, whether the goods are consigned at owner's risk or railway risk. In either case, the consignee has to sue but if he has instructed the consignor to book at Railway risk and the latter has booked at owner's risk then the consignee will have a further remedy i.e., one against the consignee as well as one against the Railway; he can sue the consignor for the amount which the Railway has succeeded in escaping from the necessity of paying in virtue of the 'owner's risk' contract.

(4) It follows from the above principles that when the Government is the consignor great care should be exercised to ensure compliance with -

(a) Railway requirements;

(b) Requirements of the consignee as to class of risk note.

(x) DESTRUCTION OF ACCOUNTS RECORD

2.48 The rules regarding the destruction of records appertaining to the accounts audited by Indian Audit Department are contained in Part I of the Appendix 6 to these rules. The period will reckon from the termination of the official year to which the records pertain.

Note.— *For instructions regarding the destruction of records in the Public Works Department, see paragraph 1.159 of the Public Works Department Code.*

2.49 *Cancelled.*

(xi) SYSTEM OF NUMERATION

2.50 In all official documents number should invariably by marked off as follows:-

(1) In case of rupee - According to the Indian system of numeration, that is, after ten thousands, in lakhs, crores etc.

(2) In other cases, according to the English system of numeration, that is after ten thousands, in hundred thousands, millions, etc.

ANNEXURE A

CANCELLED

ANNEXURE B

(Referred to in rule 2.34)

(i) INSTRUCTIONS FOR REPORTING TO THE ACCOUNTANT GENERAL DEFALCATIONS AND LOSSES AND REMISSIONS OF AND ABANDONMENT OF CLAIMS TO REVENUE ETC.

Losses

(1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, opium, stores or other property held by or on behalf of Government, caused by defalcation or otherwise, which is discovered in a treasury or other office, or department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant General, even when such loss has been made good by the party responsible for it. It will usually be sufficient if the officer reporting the defalcation losses 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. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not delayed while detailed enquiries are made. 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 error or neglect of rules by which such loss was rendered possibly, and the prospects of effecting a recovery. The submission of such a report does not debar the local authorities from taking any further action which may be deemed necessary.

(2) If the irregularity be detected by Audit in the first instance that Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well

Exception.— *Petty cases, that is cases involving losses not exceeding Rs.200 each need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.*

In the case of Bhakra Dam Project, the above limit of Rs.200 is raised to Rs.2,000 for losses caused to machinery by accidents subject to the following conditions:-

(i) in respect of losses up to Rs.2,000 for which separate estimates are prepared, the circumstances leading to the loss the fact as to whether the loss was due to negligence of any official and the action taken in that case, should be clearly stated in the reports of the estimates;

(ii) the Divisional Officers should send to the audit office annually a consolidated list of losses up to Rs.2,000 for which separate estimates are prepared, so that these may be exhibited in the Appropriation Accounts.

Note 1.— *Losses or deficiencies concerning buildings, lands, stores and equipment should be written off any value or commercial account that may be maintained.*

Note 2.— *In case of a loss in which there is a possibility of the Reserve Bank being made liable to Government either in respect of operation on Government account conducted by itself*

or by its agents or otherwise, the Accountant General will call for such further information as he may require on the subject. On receipt of this further information which must be obtained without delay he will at once make a report to the Finance Department. If there is any doubt or dispute as to the facts or the liability, the Finance Department will arrange with the authorities, concerned for an officer of the Reserve Bank (and of the State Bank of India if the loss is in respect of an operation under its agency) and of Government to be appointed to examine the facts, while they are fresh. This examination will be directed towards reaching an amicable settlement of the case, or, if this is impossible at least towards clearing the ground as far as possible, so that a stated case may be referred to some outside arbitrator or legal authority. The investigation will be undertaken at once and independently of any departmental or police enquiry.

Note 3.— *The officers receiving a report submitted to him must forward it forthwith to Government through the usual channel with such comments as may be considered necessary. He should also submit a detailed report, after completing such department investigations as may be necessary or expedient, on the causes or circumstances which led to the defalcation or loss, the steps taken to prevent its recurrence and disciplinary or any other action proposed as regards the persons responsible.*

Accidents

Any serious loss of immovable property, such as buildings, communications or other works, caused by fire, flood, cyclone, earthquake or any other material cause, should be reported at once by the Department officer to the Head of the Department and by the latter to Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report should be sent by the Department Officer concerned to the Head of Department a copy of the report or an abstract thereof being simultaneously forwarded to the Accountant General

Note.— *All losses of immovable property such as buildings, etc, caused by fire, flood or any other material cause, exceeding Rs.5,000 in value, should be treated as "Serious" for the purpose. While losses not exceeding Rs.5,000 in value should continue to be reported to the Head of the Department (and to the police, etc, where necessary), they need not be reported to Government or to the Accountant General, Haryana whether the cost of restoration is chargeable to maintenance estimates or to some other Head of Account. The term "Value" for the purpose, should be interpreted as meaning the Book Value.*

Remission of and abandonment of claims to revenue

Heads of Departments should submit annually on the 1st of June 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 discretionary 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 with reference to the grounds on which they were sanctioned and a total figure should be given for each class. Individual remissions below Rs.500 in amount and remission of land revenue should not be included in the statements. A brief explanation of the circumstances leading to the remission should be added in the case of each class. A general list of different kinds of remissions has been given in the schedule to this annexure.

Note 1.— *Where the administrative year does not coincide with the financial year, the figures of the former, if this proves more convenient the Departmental authorities, may be given in the statements.*

Note 2.— *Although the write off of a loan granted under the Industries Loans Act does not constitute strictly a remission of revenue of abandonment of a claim to revenue it should be included in the statement to be submitted to the Accountant General.*

SCHEDULE

(Referred to in Annexure B)

List of remission of and abandonments of claims to, revenue to be reported to the Accountant General

Sr. No.	Head of Account	Description of remission	Rule (other than that having the force of law under which given)	Authority responsible for reporting the remission to the Audit Department after it has been sanctioned by competent authority.	REMARKS
1	039- State Excise (i)	To remit or write off irrecoverable balances of excise revenue	Rule 19.16	Excise and Taxation Commissioner	
2	040- Sales Tax	Writing off of irrecoverable sums due under the Punjab General Sales Tax Act-1944	Rule 19.16	Excise and Taxation Commissioner	
3	035- Taxes on Immovable Property other than Agriculture Land	Writing off of irrecoverable sums due under the Punjab Urban Immovable Property Tax Act, 1940	Rule 19.16	Excise and Taxation Commissioner	
4.	133- Irrigation Navigation, Drainage and Flood Control Projects	Water rates-remission of money or fodder crop which is cut prior to other money crop damaged by hail-storm, etc. or abnormal fall in prices of crops	Financial Commissioner's letter No 2602/E-dated 23rd April, 1938 and 636/E dated 24th February,1938	Divisional Canal Officer, Superintending Engineer's and Chief Engineer	
5.	133- Irrigation Navigation Drainage and Flood Control Projects	Remission on account of sudden and abnormal fall in the price of timber or unforeseen mishappenings	Sanctioned by Government (in consultation with the Finance Department) in individual cases	Divisional Canal Officer-Superintending Engineer-and Chief Engineer,	
6.	065- Other Administrative Services) A-Administration of Justice	Remission of irrecoverable dues on account of court fee in pauper suits	Rule 19.16	Commissioners of Divisions	
7.	065- Other Administrative Services. A-Administration of Justice	Remission of irrecoverable magisterial fines levied by courts	Rule 1 of Chapter II of the High Court Rules and Orders, Volume IV.	Registrar High Court of Judicature.	
8.	105-Agriculture	To remit irrecoverable interest due on account	Rule 19.16	Director of Agriculture.	

Sr. No.	Head of Account	Description of remission	Rule (other than that having the force of law under which given)	Authority responsible for reporting the remission to the Audit Department after it has been sanctioned by competent authority.	REMARKS
		of delayed payments of sale proceeds of seed enlisted to the Seed Depot Commission Agents for sale			
9.	110- Animal Husbandry	To sanction leases of uncultivated plots of land over grown with scrub to tenants free of rent or at less than a full rent	Rule 19.16	Superintendent Government Live Stock Farm Hisar	Upto the limits prescribed in Serial No. _____ of Rule_____
10	110- Animal Husbandry	To sanction remission of cash rent of the land or diggis leased to tenants at the Government Cattle Farm, Hisar, due to failure of crop, etc.	Rule 19.16	Director of Animal Husbandry	Remissions is governed by the condition laid down in Serial No. _____ of Rule _____
11.	721- Loans for Village and Small Industries	Remission of interest charged on loans under Industrial Loan Act	Sanctioned by Haryana Government in Individual cases	Director of Industries	These are allowed in fare cases where legal Proceedings for the realization of the amount due under the Punjab Industrial Loans Act or the Punjab State Aid to Industries Act do not help.
12	682- loans for Public Health Sanitation and Water Supply 684- Loans for Urban Development. 705- Loans for Agriculture 721- Loans for Village and Small Industries	Writing off of outstanding loans and advances by State Government, Loans to Municipalities and Advances to cultivators- Loans under the Industrial Loans act	Sanctioned by Haryana Government in Individual cases	Director of Industries, Haryana	These are allowed in fare cases where legal proceedings for the realization of the amount due under the Punjab industrial Loans Act or the Punjab Industrial Loans Act or the Punjab State Aid to Industries Act, do not help.
13.	098- Co-operation	To remit recovery of audit fee	19.16	Chief Auditor Co-operative Societies, Haryana.	

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CHAPTER - III

SPECIAL RULES FOR THE TREASURIES

I - INTRODUCTORY

3.1 The treasury is divided into two departments ─ that of accounts under the charge of an Accountant (Assistant Superintendent Treasury) and that of cash, stamps, opium, etc, if any under the charge of a Treasurer vide Treasury Rule 4 (1).

The two departments should, as far as possible, be in different rooms.

II - TREASURER'S DEPARTMENT

(i) THE TREASURER

3.2 The duty of the treasurer is to receive and test all notes or coins brought to the treasury, to make authorized payments and to account for all receipts and payments. He is also required to keep an account of stamps, opium, etc, under his charge(either solely or jointly with the Treasury Officer);

3.3 *Deleted.*

(ii) TREASURE

3.4 Detailed rules for dealing with treasure, both specie and bank and currency notes are laid down in Chapter III,V and VIII and Appendices F and G to the Subsidiary Treasury Rules.

(iii) MONETARY LIMITS FOR STAMPS,CASH,OPIUM ETC, HELD IN TREASURE'S CUSTODY.

3.5 The treasurers of all district treasuries, whether their business is conducted by the Bank or not, may hold in their separate custody in single lock either.--

(i) Stamp up to the probable demand of one week, with cash and opium combined to a value not exceeding Rs.5,000, or

(ii) a total value of Rs.15,000 for stamps, cash and opium, whichever is less.

(iv) DEPOSITS IN THE TREASURY OF CASH CHESTS AND VALUABLES OF OTHER DEPARTMENTS

3.6 No funds of other departments may be received in the treasury for safe custody and kept out of account or be received at all except under ordinary rules. See Subsidiary Treasury Rule 3.2.

3.7 For special reasons, the Collector may direct the cash chests belonging to other Government Departments local bodies to be lodged in the treasury for safe custody.

When the cash chests are so lodged, the fact be reported for the information of the Accountant General. A register should be kept in the treasury in which the receipt and return of the chest should be duly acknowledged. The key or keys of the chests must not be kept in the treasury nor shall the amount of such chest be brought into the accounts of the treasury. The Accountant General may report to the Government any case in which the permission appears to have been improperly granted by the Collector.

Note.— *The Nazir's chest and the police chest may be kept in the treasury; but it is not necessary that they should be under double lock. They may be kept in the outer-room of the treasury. The cash chests of other district offices containing undisbursed pay of their establishment may also be put in the treasury in the same way. But money so lodged must be kept separate from the general treasury balance in a sealed bag or box, without being brought upon the accounts. The arrangement is an executive one, and it is not necessary to report it to the Accountant General but a register in the form below should be maintained by the Treasury Officer, for each department using the outer rooms of the treasury for the safe custody of its chest.*

Register of receipts and return of Departments of cash, chests kept for safe custody in the Treasury outer room (to be in the custody of the Treasury Official when the chest has been returned to the depositor and to be in the custody of depositor when the chest is lodged in the Treasury).

To be filled in the Department office			***To be filled in the treasury***		
Date on which the return of the Chest is desired	**Name of the messenger authorised to receive the chest**	**Signature of person authorising the messenger to receive the chest**	**Signature of the messenger receiving the Chest from the Treasury officer**	**Date of Deposit**	**Acknowledgement of treasury official**

Note 3.— *Omitted*

Note 4.— *Omitted*

Note 5.— *The Local Bodies will be charged for the service rendered to them by the Government under this rule, at the rates prescribed in Note 2 below rule 3.9.*

3.8 Bullion, jewellery, and other valuables, such as promissory notes, security deposits, etc. coming into the hands of a Government employee in his official capacity may be received in the treasury for safe custody at the discretion of the District Magistrate or Chief Judicial Magistrate, Judicial Magistrate or Sub-Divisional Officer in the case of Head quarter treasury or sub-treasury, as the case may be, the value of such articles must not be brought into the account of the treasuries. The Treasury Officer should once a month examine the condition of boxes of bullion, etc., and record the result of the examination in the register referred to in clause II of note I below. The deposit of duplicate keys in the treasury in regulated by the provisions of note 3 below.

Note 1.— *The following rules are laid down for the guidance of Treasury Officers in dealing with valuables deposited under this rule:-*

I. When the bullion jewellery and other valuables including current money, when such money is an exhibit in a criminal case, connected with any case, executive, or judicial, are placed in the treasury for safe custody under orders of the District Magistrate, Chief Judicial Magistrate or Judicial Magistrate or Sub-Divisional Officer as the case may be, they should be made up in a sealed packet, and presented with a memorandum from the District Magistrate, Chief Judicial Magistrate or Judicial Magistrate or Sub-Divisional Officer, as the case may be, containing a list of property and a statement of its actual or estimated value.

II. The Treasury Officer, after satisfying himself that the packet is in order and the seal is intact, will note the receipt in the register of valuables in the following form and will return the memorandum to the District Magistrate, Chief Judicial Magistrate or Judicial Magistrate or Sub-Divisional Officers, as the case may be endorsed with a receipt for sealed packet, numbered and said to contain the property detailed on the reverse:-

Name of packet	Date	Circumstances and conditions of receipt	List and description of property said to be contained in the packet with value actual or estimated	Dated initials of		Note of final disposal with receipt of person to whom delivered	Dated initials of	
				Treasurer	Treasury Officer		Treasurer	Treasury Officer

N.B. *Each entry must be initialed by both the Treasury Officer and the Treasurer.*

III The packets will then be kept in the same way as cash under double locks and should not be returned without the orders of District Magistrate, Chief Judicial Magistrate or Judicial Magistrate, Sub-Divisional Officer, as the case may be.

IV The Treasury Officer will maintain two registers one in the form shown in clause II above for bullion, jewellery and other valuables connected with cases which are not required to be taken out frequently and the other in P.F.R. form 2 for similar articles connected with cases required to be taken out frequently. For depositing receipts of recognized banks rendered as security and received for safe custody at the Treasury vide Subsidiary Treasury Rules 3.6 (b) (v) the register should be in P.F.R. form 3.

Note 2.— *The confidential deed box belonging to a Municipality may be received at a treasury for safe custody.*

Note 3.— *The duplicate keys of the iron safes and chests kept in Government offices for the custody of cash and other valuables will be received in the Treasury strong room duly secured in sealed covers (vide notes below S.T.R. 3.1 and P.F.R. 2.1). See, however concluding of rule 3.7.*

Note 4.— *Treasurers security bonds should be kept in the treasury chamber in a separate box, the key of which should remain with the Treasury Officer.*

3.9 Government promissory notes belonging to a Municipal Committee (including a small town committee) or Zila Parishad should, if they are not likely to be returned within twelve months, be sent for safe custody to the Treasury Officer of the nearest Government Treasury in all other cases valuables belonging to the Committee (including small town committee, or Zila Parishad) should if there is a branch of the Bank situated within the Municipality or the small town committee concerned or at the headquarters of the district, be kept in that bank and if there is no such bank, be kept in the Government treasury in a strong box to be deposited in the double lock rooms, and the keys of such strong box may remain with such person as the committee or Zila Parishad may direct provided that securities endorsed in favour of any person acting as a banker or any bank other than the Reserve or State Bank of India, and fixed deposit receipts of such persons or banks, other than the Reserve Bank or the State Bank of India, shall be deposited in the Government treasury.

Note 1.— *The provisions of this rule apply also to all other institutions other than Government Departments.*

Note 2.— *The local bodies will be charged for the services rendered to them by the Government under this rule or under Note 2 below rule 3.8 of these rules at the following rates:-*

(i)	*Packets and boxes upto one kilogram in weight*	*Rs.5 per month.*
(ii)	*Packets and boxes weighting more than one Kilogram but not more than 5 Kilograms.*	*Rs.10 per month.*
(iii)	*Packets and boxes weighting more than 5 Kilograms.*	*Rs.15 per month.*

3.10 Title deeds, Government securities, all deeds of other documents purporting to convey a title or claim to any valuable security and all valuables not required for the immediate use of the Ward of the Court or his estate, shall be deposited in the treasury in a strong box, the key of which should remain with the Deputy Commissioner or the Manager. Within the box shall be kept a register in form No. 44 prescribed in the Court of Wards Account Code, in which should be entered every document or valuable article contained therein except securities filed by employees or contractors. Whenever a document or valuable article is removed, the fact shall be noted in columns 7 and 8 and the entry initialed by the Deputy Commissioner, the date of return of such document or article shall be noted in the remarks column, the same number being retained for each document. On relief of the Deputy Commissioner or the Manager if he is in charge of the key of the box, a certificate stating the documents and articles handed over by him to his successor shall be entered in this register, over the signature both of the relieved and of the relieving Officer.

Note.— *The security bonds of Government employees employed in treasuries shall be kept in a locked box in the double lock strong room of the District Treasury. The Treasury Officer shall be responsible for the safe custody of the bonds and shall keep the key of the box in his personal custody.*

(v) TREASURY PADLOCKS AND KEYS

3.11(1) A register of all padlocks belonging to the Headquarter and sub-treasuries and treasure chest shall be maintained in the following form and kept in the headquarter strong room:-

Date of Receipt	No. borne by padlock and keys	No. of duplicates received	Initial of Treasury Officer who received the keys	Place where the padlock is received	With whom are original keys	With whom are duplicate keys	Date of removal of and duplicate key	No. and date of order sanctioning the removal	Initial of Treasury Officer, removing key
1	2	3	4	5	6	7	8	9	10

Separate pages shall be assigned to the headquarter Treasury and for each Sub-Treasury or treasure chest. Each Sub-Treasury shall also keep a list of its own padlocks and keys in a similar form.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstances shall be reported to the Commissioner of the Division, who shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, shall continue to be used in the same district. No separate padlocks should be kept at a Sub-Treasury or except with the permission of the Commissioner, at a headquarter strong room and duplicate keys shall not be kept at Sub-Treasuries.

(4) No local mechanic shall ever be allowed to repair a Treasury padlock or to make a new key for one.

Note.— *All locks, key and hinges, etc., in Treasuries, Sub-Treasuries and other places should be inspected occasionally and more especially before the beginning of the monsoon when steps should be taken to treat all such objects with Vaseline or oil of a suitable nature in order to prevent them from getting rusty, The Vaseline or oil should be purchased out of the contingencies of the office concerned.*

(5) All spare padlocks with their keys which are held in the headquarters strong room with the approval of the Commissioner of the Division and all duplicates keys, except those belonging to the locks of the headquarters strong room door, shall be kept in an almirah in the headquarters strong room under double locks, the key of the one lock being in the hands of the Treasury Officer, and the other in the hands of the Treasurer. The duplicate key of the lock of the almirah (containing the duplicate keys) shall be deposited with the Deputy Commissioner. The duplicates of the treasurer's keys of the headquarter strong room (double lock) door and of the single lock where the double lock can be reached only through the single lock, shall be secured under the seal of the Treasury Officer and the

Treasurer and made over to the Deputy Commissioner for safe custody. The duplicate of the Treasury Officer's key of the headquarters strong room door shall also be secured under the seal of the Treasury Officer and made over to the Deputy Commissioner for safe custody. Once a year, in the month of April, they shall be sent for, examined and returned to the Deputy Commissioner under fresh seals of the Treasury Officer and the Treasurer in the case of the Treasurer's key and of the Treasury Officer alone, in the case of his own key, a note being made in the duplicate key register that they have been examined and found correct.

(6) Whenever the charge of a Treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the Treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

(7) At every inspection of a treasury, the inspecting officer shall satisfy himself that the padlocks and all keys (except duplicate keys of the headquarters strong room locks deposited elsewhere) are correct and deposited in accordance with the rules, and shall make a note to this effect in his inspection report.

(vi) TREASURER'S RECORDS

3.12(a) The Treasurer shall maintain a simple cash book, (without subordinate registers), in which each receipt and payment shall be posted at the time and on the date on which they actually occur and in the order or occurrence. The Treasurer shall sign and immediately return to the Accountant General (after the necessary entry in his accounts) all receipts for money received. He shall stamp all payment vouchers "paid" and retain them for delivery to the Accounts Departments when the books are compared.

Note.— *When a payment is made "by transfer" the item will not find a place in the Treasury Cash Book. See also notes 1 and 2 under subsidiary Treasury Rules 4.151.*

(b) The Treasurer will also maintain stock registers for stamps, match excise banderols and opium in the custody of the Treasury Officer,- vide Article 31 of Account Code, Volume II.

(c) When stamps or opium have been sold, the total sale shall be entered before the cash book is closed and memorandum should be prepared and forwarded to the Accountant so that the necessary entry may be made in the accounts.

3.13 (a) All accounts connected with Treasury matters kept by Treasurer's subordinates and nominees, whether at the Sub-Treasuries or at the District Treasury (except potedars), should be kept in the Persian Characters and in English figures.

(b) If the Treasurer in any district desires to keep his accounts in English instead of in the Vernacular, or in addition to his Vernacular accounts, there is no objection to his being permitted to do so; but he must do so entirely at his own expense.

III - ACCOUNTANT'S DEPARTMENT

(i) INTRODUCTORY

3.14 The rules regulating,—

(i) the form in which the initial or subsidiary accounts are to be kept;

(ii) the form in which the accounts compiled from these initial and subsidiary accounts, are to be submitted to the Accountant General; and

(iii) the rendering of accounts to the Accountant General on specified dates;

have been issued by the Comptroller and Auditor-General of India and are contained in Account Code Volume II. The forms referred to in (i) above can however, be modified in matters of detail by the Government in consultation with the Accountant General. Charges of a local nature can likewise be authorized by the Accountant General in respect of the forms referred to in (ii) above.

(ii) CLASSIFICATION OF TRANSACTION IN TREASURY ACCOUNTS

3.15 All transactions of receipt and payment occurring at a Treasury should be classified in the Treasury accounts in accordance with the provisions of Chapter II of Account Code Volume II.

(iii) ACCOUNTANT'S BOOKS

3.16 The form and procedure with regard to the initial accounts kept in the Treasury and the methods and principles in accordance with which the accounts are kept are governed by the directions contained in the Account Code, Volume II. It is the duty of the Treasury Officer to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the record of receipts and payments are so clear, explicit and self-contained as to be produceable, if necessary, as satisfactory and convincing evidence of facts.

Note.— *A complete record of cash transactions and book transfers relating to the district treasury, including those of sub-treasuries within its jurisdiction, will be kept in the Accountant's Cash Book. Every item received or paid as well as all adjustment by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Volume II. The daily total from each subsidiary register should pass into the cash book.*

The Treasury Officer shall prohibit any erasures or overwritings in the Cash Book and other registers of initial record or in any account or schedule and verify and initial every correction in them.

The Accountant shall maintain a Cash Book and other registers subsidiary thereto in accordance with the provisions of Articles 32 to 41 of Account Code, Volume II.

1. In the case of receipts remitted by postal money order and adjusted by book transfer under note 6 below Subsidiary Treasury Rule 2.9 and rule 3.38 infra, entries in the subsidiary register concerned may be made daily in lump under each detailed head of account provided that they are entered in sufficient detail in the departmental registers and that daily returns are submitted to the treasury.

2. *A remittance of treasure, as soon as it is dispatched from or paid out of a treasury, should be charged off in the cash book, the words "Local Cash Remittances" or "Foreign Cash Remittance" being the first words of the entry. This rule does not apply to Currency Remittances, i.e. remittances from a currency office or from another currency chest*

   Similarly, immediately on the arrival of remittance credit for the whole invoiced amount should be given in the cash book the same heading being employed, the place whence the remittance is received also being noted therein.

3. *Fractions of a paise are not to be entered in the treasury accounts, and they should neither be received nor paid.*

4. *The Assistant Superintendent Treasury should maintain a record of challans received for credit of money in payment for stamps and the Treasury Officer should compare this record with the register of receipts and issues of stamps maintained by the treasurer on the day following the date to which the accounts relate.*

   A running account should be maintained and checked as the various items are recorded in the registers referred to above.

3.17 Vouchers pertaining to each schedule relating to the cash account or the list of payments shall be numbered consecutively in a separate monthly series and kept under lock and key in the order of payment till they are despatched. The vouchers pertaining to each schedule should be numbered consecutively in a monthly series as they are entered therein and attached to it arranged in their numerical order. Before dispatch of the lists of payments and schedules the Treasury Officer shall, by inspection satisfy himself that the required vouchers are all attached. He may find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specie remittance.

(iv) INCORPORATION OF SUB-TREASURY ACCOUNTS

3.18 The transactions taking place at a sub-treasury should be reported to and incorporated in the accounts of the District Treasury in the manner prescribed in Articles 47 to 49 of Account Code Volume II. These transactions do not pass into the Treasurer's Cash Book.

Note 1.— *If any item in the sub-treasury daily sheet cannot be classified for want of particulars, or owing to omission, they should be taken tentatively to the Head of Account to which they seem to belong, and on receipt of the required information, transferred, if necessary, to the proper head.*

Note 2.— *Vouchers passed by the District Treasury Officer for payment at a Sub-Treasury may be incorporated in the Accounts of the District Treasury under the signature of the Accountant; all other voucher should be incorporated under the signature of the Treasury Officer.*

If a Treasury Officer owing to the volume of sub-treasury transaction finds it difficult to scrutinise each and every sub-treasury voucher, he may, at his discretion, leave over the work to the Accountant, a percentage check not less than 20 per cent being effected by him. All vouchers checked by the Treasury Officer himself must be initialed by him as a token of the fact that he has exercised the check.

(v) CLOSING OF ACCOUNTS FOR THE DAY

3.19 Subject to the directions contained in this behalf in the Account Code, Volume II, the process of closing accounts for the day shall be as follows:-

(a) The daily total of each subsidiary register will be entered in the appropriate part of the cash book which will then the totaled, and the balance memorandum at the top of the Accountant's balance sheet will be drawn up strictly in accordance with the directions contained in Articles 50 to 52 of the Account Code, Volume II. To the account balance thus brought out, the additions and deductions indicated at foot of the cash book form will be applied so as to bring out the cash balance at the district treasury.

(b) Meantime, the Treasurer will also sum both sides of his cash book and draw up his balance memorandum in the form of the Treasurer's daily balance sheet (Form S.T.R. 15).

(c) If the results shown in the two balance sheets agrees, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconcilement of the account balance of the district with that actually in the headquarters treasury the latter excludes the balance in sub-treasuries or under remittance within the district, which the former includes.

(d) The following is memorandum of some of the more important parts of the verifications. The Treasury Officer should─

(i) compare each entry of payment in a register with the payment order (vide Subsidiary Treasury Rule 4.147), ticking off each voucher as it is passed. Thus will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment;

(ii) examine at least two of the totallings on each side, marking the totals as "Exd";

(iii) see that the totals are correctly carried from the register to cash book initialing the totals as he thus compares them;

Note.─ *This must be done, in the case of receipt registers, even when the total for the day is blank, but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book and initialing them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring all entries from these registers upon the cash book; and this precaution*

is not complete. If the Treasury Officer examines only those registers from which an entry is made upon the cash book.

(iv) verify the totals of the cash book or get it done by some principal subordinate officer, other than the Accountant, who should initial it as correct;

(v) See twice every week that all vouchers are properly arranged.

(e) Before signing the Treasurer's daily balance sheet, the Treasury Officer should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points:-

(i) That no incurrent coins are left in charge of the Treasurer;

(ii) that no more small silver and copper, bronze and nickel coin is so left than is actually required for current use;

(iii) that the whole balance in sole charge of the Treasurer never exceeds his current requirements;

(iv) that the record of challans maintained by the Accountant (vide sub-rule 4 below 3.16) tallies with the treasurer's Cash Book.

(f) The Treasury Officer should always be careful to sign the Treasurer's balance sheet in the evening of the day itself to which it refers, but the signature and comparison of the Accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's balance sheet must not be signed until it has been carefully agreed with the Treasurer's.

Note 1.— *Ordinarily the Treasurer's balance sheet should be compared and agreed with that of the Accountant before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postpone till the following morning. When this is necessitated, the certificate over the Treasury Officer signature at foot of the Treasurer's balance sheets should be altered in manuscript by canceling the words "agreed with the Accountant's daily balance sheet" and before the form is signed by the Treasury Officer which must be done before closing for the day. An additional certificate will then be added and signed by the Treasury Officer in the following morning viz, "agreed with the Accountant's daily balance sheet". For the 31st March and first few days of April it will be necessary for the Accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the treasurer as the completion of the Accountant's balance sheet for the 31st March has to await the receipt of the sub-treasury accounts (See rule 3.20).*

Note 2.— *In the Accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying; the opening entries agree with closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balance can be ascertained. In a few moments from the daily sheets of sub-treasuries, and any charge made since the precious day in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the Treasurer's Cash Book. The balance in the district treasury is shown in the*

Treasurer's balance sheet; and in that part of it which is under joint locks no change can be made without the active intervention of the Treasury Officer himself.

Note 3.— *Under Note 2 to Rule 3.59 the daily account of the Bank carrying on the business of a Government treasury may with the concurrence of the Accountant General be submitted to the Treasury Officer on the morning of the day following that to which it refers. In such cases the signature and comparison of the Accountants books may be made in the evening instead of the morning of the day on which the Banks account is received provided that pressure of work renders it necessary so to postpone it.*

(vi) CLOSING OF ACCOUNTS FOR THE MONTH

3.20 The accounts of the sub-treasury shall be closed as on the last day of the calendar month, including therein all the transactions at the sub-treasury during the month. The District Treasury shall incorporate the accounts of the sub-treasury in its monthly accounts.

3.21 (1) In closing the accounts of the district treasury for the month, the month's totals of the subsidiary registers will be carried into the cash account in the case of receipts, and into the list of payments in the case of payments, the cash account being closed in accordance with the directions contained in the Account Code, Volume II. The cash must be verified by actual counting and the cash balance report made out in accordance with the procedure prescribed in Rules 1.7 to 1.10 and 5.5 of the Subsidiary Treasury Rules.

(2) The monthly cash account shall be subjected to a very careful check by the Treasury Officer, when it is laid before him. He must satisfy himself that the opening and closing balances of this account are not merely deductions from accounts but are statements of facts certified to have been verified by actual enumeration of coin and notes. The Treasury Officer shall also check each entry in the cash account and list of payments with the corresponding totals in the cash book and see that the totals of all the registers are correctly carried into the Cash Book.

Note 1.— *If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably, he should compare the entries in the plus and minus memorandum of deposits, stamps, etc., with entry in the account e g., the plus and minus memorandum shows a reduction in the stock of judicial stamps to the value of Rs.5,000; if the credit in the account be less, the difference must be traced and satisfactorily accounted for.*

Note 2.— *Any amount found surplus in treasury balances should under Article 54 of Account Code Volume II, be brought to account in the State Account under the head "LII-Miscellaneous – Miscellaneous". Surpluses found in the currency Chests are credited to the Reserve Bank.*

Note 3.— Special attention is invited to the rules in Chapters I, III and V of the Subsidiary Treasury Rules defining the duties of District Officer in regard to the verification and certification of the monthly cash balance and to the signing of the monthly cash accounts.

(vii) RETURNS TO THE ACCOUNTANT GENERAL

3.22 The Cash Account, the list, schedules of payment and other returns prepared in the forms and manner prescribed in Chapter IV of Account Code, Volume II should be submitted to the Accountant General punctually on the dates laid down therein (See also Article 93 ibid) with regard to the punctual transmission of the accounts, and returns the Government shall view with severe displeasure any avoidable delay on the part of the District Officer or the Treasury Officer in the despatch of the prescribed accounts and returns complete schedules and vouchers, also the cash balance report and the cash account with schedules and papers complete.

Note 1.— *The first schedule of payments with connected vouchers and a memorandum in form T.A. 48 should be sent to the Accountant General on the 10th and in case of bank treasury on the 11th of the month and the Cash Account and the list of payments with supporting schedules and the connected vouchers together with the Memorandum Form T.A. 48 should be dispatched to him on the first day of the following month, the delay will be recorded by the Accountant General in the Treasury Irregularity- Statements and will be specifically brought to the notice of the Government in the annual review of the working of treasuries. Great importance is to be attached to the punctual submission of account as the delay at the part of the treasuries necessarily delays work in the Accounts Office.*

Note 2.— *The returns due for despatch on a holiday may be sent one day (but not more than one day) late.*

3.23 (a) The stock of stamps in the treasuries and sub-treasuries shall be verified by actual count and certified to as laid down in paragraph 35 of Appendix 9 to these Rules.

(b) The verification of the stock of opium should likewise be conducted in the months of September and March each year and a certificate in the form given below submitted to the Accountant General with the plus and minus memoranda of opium transactions for those months.

> *"I do hereby certify that I have personally examined and counted or had counted in my presence the stock of excise opium in store in this local depot on the September/ March, 19 and found that the weight of opium in stock tallies with that given in treasury registers. Also that I have received similar certificate from the Officer-in-charge of the subordinate treasuries that they have similarly checked the stock of opium in the sub-treasuries on the last day of the month of September/March 19, and found the stock tallying with the accounts maintained therein.*
>
> *The total stock of opium in this treasury and sub-treasuries as found by the above certificate examination is as follows:-*

1	*Chests_____*	*Weight_____*	*Qtls_____*	*Kgms. _____*
2	*Bricks_____*	*Weight_____*	*Qtls_____*	*Kgms. _____*
3	*Total_____*	*Weight_____*	*Qtls_____*	*Kgms. _____*

which weight agrees, with the balances shown in the plus and minus memoranda for September/March, 19, to which this certificate is attached. (If there is any difference add "with the exception of the following differences the explanation of which is as follows)".

Note.— *Actual weightment of opium is not necessary, a mere count of cakes of opium in the opened chests and the count of boxes with the factory seals intact in the case of unopened sealed boxes is sufficient.*

3.24 (i) In addition to the returns mentioned in rule 3.22 the Treasury Officer should submit to the Accountant General every six months a statement of cases of failure to draw pensions. The statement should be prepared in two parts. One part will show the names of all pensioners who have not drawn their pensions for six years in the case of "Pensions for political considerations" and "Charitable allowances" and for three years in the case of other pensions. The other part will show the names of pensioners other than those included in the first part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name.

The Treasury Officer should sort out cases of pensions which have ceased to be payable at the treasury (vide Rule 2.28) by examining the files of Civil Pension Payment Orders every month and return his halves of the Pension Payment Order to the Accountant General along with the statement mentioned above.

(ii) A list of other periodical and occasional Returns to be submitted to the Accountant General, is printed as Appendix 8. *See Article 120 of Account Code, Volume II.*

3.24-A. *Deleted.*

(viii) ERASURES, OVERWRTINGS AND CORRECTIONS

3.25 Treasury figures should never be altered after they have been communicated to the Accountant General but if after submission it is discovered that an error has been made, the error should be pointed out, in order that he may correct, not the accounts of the treasury, but the accounts which he draws up on their basis. A note should be made in the original account of the communication of the error to the Accountant General.

Requisitions for correction of accounts should invariably state how the error arose and how it was brought to light and how far the treasury was responsible for the original error.

(ix) SPECIAL RULES RELATING TO PARTICULAR DEPARTMENTS OR PARTICULAR KINDS OF PAYMENTS.

Note.— *Detailed rules in respect of procedure to be followed at the treasuries in regard to the transactions connected with the Reserve Bank Drafts and Reserve Bank Government Draft, Deposits and Local Funds are given in Chapter XI, XII and XIII respectively Rules relating to other matters are given below.*

(a) LETTERS OF CREDIT

3.26 When an officer-in-charge of Public Works or Forest Division regulates the monthly drawings of his subordinate officers by letters of credit (vide Subsidiary Treasury Rules 4.87 and 4.77) the amount of every cheque drawn by the subordinate officers during the month must without fail be noted by the treasury at the time of passing it under the treasury officer's initials (irrespective of the date of payment) on the reserve of the letter advising the limitation, and a balance struck. The entry in the register or schedule of Cheques paid (forms T.A. II and 13) should, however, appear under the date of actual payment.

Note 1.— *A letter of credit is an authority to honour Cheques, and payments can only be made on Cheques drawn against it.*

Note 2.— *See also note below Subsidiary Treasury Rule 4.158.*

Note 3.— *The accounts of all Public Works and Forest Officer are not closed on the last day of the calendar month. The letters of intimation will, therefore specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to be drawn during the months thus defined. Any undrawn balance is not available for drawings in subsequent months.*

(b) PUBLIC WORKS DEPARTMENT

RECEIPTS

3.27 Whatever sums are paid into a treasury by a Public Works Officer, or on his account must be carried to the credit of that department in the civil accounts, and not to a separate deposit account

Note.— *This rule applies also to deposits made at the instance of the Public Works Department by municipalities or other local funds or local bodies, to meet the cost of works to be carried out by that department. In this case the accompanying challan (vide Subsidiary Treasury Rule 2.8) should state clearly the name of the Public Works Division to which the amount is creditable and of the work to which the deposit relates.*

3.28 All receipts on account of the Public Works Department are recorded in a regular in Form T.A. 10 (vide Article 57 of Account Code, Volume II)., care being taken to show remittances received from departmental officers and their subordinates separate from those received from others on their account. An extract from this register will be made and sent to the Accountant General with the cash account as a schedule of receipts (See also Subsidiary Treasury Rule 2.10).

Payments by Cheques

3.29 Payments made on Cheques are recorded in the register of Cheques paid in form T.A.II; but no entries will be made in the column for "balance", there being no letters of credit. See also Article 104 of Account Code, Volume II.

Pass Books

3.30 The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed in P.F.R. Form 3-A, which will remain with the Divisional Officer, and be sent by him periodically to be written up by the Treasury Officer from the register of Cheques paid, details of Cheques paid at the Bank or at a Sub-Treasury being taken from the daily sheets.

Note 1.— *A Divisional Officer at the headquarters station should send his pass book to be written up every week; that of a Divisional Officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A Divisional Officer, having banking accounts with two treasuries will, of course have two pass books.*

Note 2.— *It is not necessary that each entry in the pass book should be initialed by the Treasury Officer. It is sufficient if he signs at the end of each month when the balance is struck off*

Note 3.— *In the pass book, the number of the cheque book should be noted at the top of each page. When Cheques issued out of more than on book are entered on any page the entries in the column "particulars" of the pass book, should distinguish the Cheques of each book, but the book number need not be repeated in respect of each cheque.*

Monthly Settlement

3.31 The Treasury Officer shall arrange to have a monthly settlement very early in the month with the Divisional Officer; he should have the pass book written up in respect of Cheques cashed during the various months and return after signature the consolidated receipt sent to him by the Divisional Officer for the whole of the remittances sent by him and his subordinates during that month. He shall also furnish the Divisional Officer with a certificate of total issues as follows:-

> *"I hereby certify that the total issues made from this of Shri_____,Officer-in-charge,_____ Division during_____19, amounted to Rs._____(in words) Rupees_____".*

(c) FOREST DEPARTMENT

3.32 Remittances by Forest Officers and payments made to them should be accounted for in the treasury in accordance with the provisions of Articles 102 and 58 of Account Code. Volume II

3.33 The leave salary of gazetted Government employees of the Forest Department on leave in India at a place where there is no forest disbursing officer may be drawn from the treasury on presentation of bills in the same way as gazetted Government employees, of the Civil Department and debited in the treasury accounts in the same way as Forest Cheques (vide Article 5 of Account Code, Volume II).

(d) PENSIONS

Pension Payment Orders

3.34 (a) On receipt of a Pension Payment Order, the Treasury Officer will deliver the pensioner's portion to the pensioner and keep the disburser's portion carefully in such manner that the pensioner shall not have access thereto.

(b) Treasury Officers/Assistant Treasury Officers are authorised to renew Pension Payment Order without reference to the Accountant General, in case, in which, pensioner's portion is lost, worn or torn, or the entries on the reverse of either the pensioner's or the disburser's portion are completely filled up. On the renewal of Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature or thumb impression, as the case may be, and the copy of photograph where it is kept, shall be cut off from the old and pasted on the renewed Pension Payment Order before the latter is signed by the Treasury Officer/Assistant Treasury Officer and the old Pension Payment Order, pensioner's portion, if available, shall be returned by the Treasury Officer/Assistant Treasury Officer to the concerned pensioner for record after prominently stamping them as "renewed and cancelled" on their first and last pages. A note of the issue of the new Pension Payment Order shall be made in the remarks column of the Register (Form STR 35). On the death of a pensioner the Pension Payment Order should, after payment of the arrears of pension, be returned to the Accountant General, Haryana with a report of the date of death of the pensioner.

1. For alteration in pensioner's name in the Pension Payment Orders *see note below subsidiary Treasury Rule 4.92.*
2. For entries regarding payments on the reverse of pension payment orders, *see Subsidiary Treasury Rule 4.100.*

On the renewal of a Pension Payment Order, the portion of the original order containing the facsimile of the pensioner's signature, or his thumb impressions, as the case may be, and the copy of his photograph where it is kept, shall be cut off from the old and pasted on the renewed Pension payment Order, before the later is signed by Disbursing Officer.

Verification of continued existences of pensioners

3.35 Tehsildars should be furnished with list of pensioners resident in their respective jurisdictions, and when fresh pensions are granted the necessary particulars should be communicated to them for inclusion in their lists to enable them to become acquainted with the pensioners, resident in their jurisdiction and to satisfy themselves that they are in existence.

In cases of exemption of male pensioners from personal attendance to draw their pensions the tours of District or other Officers may be taken advantage of to verify their continued existence.

3.36 When a half yearly pensioner fails to apply his pension for two consecutive half years or when a monthly pensioner fails to apply for his pension for six consecutive months, enquiry should at once be instituted at his home through the Tehsildar, to ascertain the cause of the failure and such further measures should be adopted as the result of the enquiry may suggest.

(e) MONEY ORDERS

Remittances by Money Orders

3.37 Payments to the Post Office for Money Order issued by Treasury Officers, are not made in cash, but the amounts are credited to the Post Office in the Treasury Accounts by book transfer (see also subsidiary Treasury Rule 4.152).

Money Orders in favour of District and other Officers

3.38 Note 6 below Subsidiary Treasury Rule 2.9 applies mutatis mutandis to money orders in ordinary form issued in favour of the District Officer in payment of revenue under his management.

Ordinary money orders in favour or other Government employees in their official capacity are paid in cash unless a written requisition has been sent to the Post Office by the Treasury or Sub-Treasury Officer to pay them by book transfer.

All money orders in favour of any local body entitled to bank at the treasury or sub-treasury are also paid by book transfer.

IV - MISCELLANEOUS RULES AND ORDERS

(i) INSTRUCTIONS FOR THE TREASURY STAFF

3.39 (1) Treasury Clerks are forbidden to undertake the encashment of bills of vouchers on behalf of payees.

(2) Treasuries are forbidden to make payments through Treasury Clerks or office employees sent to them by the Clerks.

(3) It is most utmost important that the treasury staff should identify the messengers presenting bills at the Treasury for payment. To facilitate this identification, it is recommended that the drawing officers should see that, as far as possible, the same man is sent to the treasury to receive payment and that, when a change is made, the new messenger should on first appearance be accompanies spicuous place in the Treasury, in order that they may be made by someone who can identify him.

(4) A copy of these rules should be hung up in a con-known as widely as possible.

(ii) NOTICES REGARDING CLOSING OF TREASURIES ETC.

3.40 Notice should be posted up conspicuously in the office, of the hour at which the treasury closes for receipts and payments of money, which should be, at least an hour before the end the day's work, in order to give time for closing and agreeing the accounts

Note 1.— *If any local order of competent authority requires that the treasury on any day be kept open till a named hour, the accounts cannot of course, be closed till after that time but should then be closed and agreed in the usual manner before any one leaves office.*

Note 2.— *The transaction hours of the treasuries will be such as are fixed by Government from time to time.*

Note 3.— *Omitted.*

Note 4.— *Treasuries should be closed for public business only on those days which are notified by Government as public holidays for observance in public offices.*

Note 5.— *The Deputy Commissioner of a District may order the opening of a treasury or a sub-treasury on a holiday for the purpose of transferring the charge of the treasury or sub-treasury or for making payment to the military or postal department in cases of emergency.*

Note 6.— *To met the requirements of the Defence Services in the event of Emergency not entailing mobilization and on mobilization the Treasuries and the Sub-Treasuries will be kept open even on holiday in accordance with the following procedure:-*

(a) The Station Commander to make a written request to the Deputy Commissioner/ Collector concerned intimating which treasury / sub-treasury is to be kept open up to four consecutive days from a given date for transacting military official business only and to forward a report of this action to Army Headquarters and to intermediate formations and also to forward to the Secretary to the State Government in the Finance Department a copy of this written request to the Deputy Commissioner.

(b) The Deputy Commissioner/Collector receiving the intimation (i) to arrange for the treasury/sub-treasury to be kept open on the specify date or, where Government treasury work is done by State Bank of India, to request the Agent to keep the Branch open for transacting military official business and (ii) to inform the State Government in each case of the action taken.

3.41 (a) The Treasury Officer shall personally see that the notices which he is required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of notes, the supply of small silver coin, nickel and

copper etc., are exhibited conspicuously in places which the public enters freely and that no favoritism is shown in the conveniences which the treasury can offer.

Note.— *Notices regarding financial matters which may, in any way, commit the Government with the public other than those issued by the Revenue or other departments with which the currency officer is not concerned should not be exhibited in any treasury unless its form is previously approved by the currency officer.*

(b) The instructions in regard to procedure to be observed in receiving money into and giving out of double locks (See Subsidiary Treasury Rule 3.18) should be pasted on a board and hung up in a conspicuous place in the treasury chamber for the guidance of the officer-in-charge.

(iii) ADMITTANCE INTO THE TREASURY

3.42 No person unconnected with the treasury should or any pretence be allowed admission either into the Accountant's or Treasurer's room beyond the bar or the counter.

3.43 No one except the Treasury Officer shall be admitted into the treasury after the work of the office has closed for the day without a written order from treasury Officer. The police guard to whom the charge is formally given at the close of every day is responsible for seeing that this rule is carried out. A Copy of this rule (with a vernacular translation) should be hung up within view of the guard, and the Treasury Officer is responsible for seeing that this is done.

(iv) CORRESPONDENCE WITH THE ACCOUNTANT GENERAL'S OFFICE

3.44 Official post-cards should not be used in correspondence with the Accountant General Office and all letters and dockets should be written on half margin, on either foolscap size paper or on the forms specially supplied for the purpose. The letters and docket forms supplied for other Departments should not be used as the files of the account Office require to be kept in proper order.

(v) FORMS

(a) Accounts and other Treasury Forms

3.45 The annual indent for Treasury Account and other forms should be prepared in the prescribed printed form and submitted direct to the Controller of Printing and Stationary, Haryana on the 1st November, each year by the Treasury Officer for supplies required for his district for the ensuing financial year. For indents for cheque forms, the special form prescribed, should be used and it should be filled up in accordance with the instructions printed at foot of the form and forwarded to the Administrative Officer, Treasuries and Accounts Branch, Finance Department Haryana, in January each year so that no delay may occur in issuing the forms. Supplementary indents, which not only increase work but

add to the cost of packing and conveyance, should be avoided as much as possible and should be submitted only in case or real urgency, when the necessity for them should be fully explained.

Note.— *All forms for use by municipalities, small town committees, Zila Parishad, etc. are supplied by the contractor selected by the Controller of Stationary and Printing, Haryana.*

(b) Cheque and Receipt Books

3.46 Cheque books for use on treasuries and the Bank are obtained by the drawing officers from the district treasury concerned,- vide Subsidiary Treasury Rule, 4.13. Stocks of books required for this purpose will be kept by the Treasury Officer, supplies being obtained annually from the Administrative Officer, Treasury and Accounts Branch, Finance Department, Haryana Cheque books should on receipt be examined carefully and the number of forms in each book should be counted. Similarly, they should be examined again when issued to disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly

1. This rule also applies to departmental Receipt Books, Form S.T.R 3-A, required for Issue to officer of the Public Works Department.
2. A Statement should be sent quarterly by the Treasury Officer to each Divisional Officer giving the number and dates of all Public Works Cheque Books and Receipt Books issued on requisitions received from him and from each of his Sub-Divisional Officers.

(vi) BOOKS

(a) Cypher Code and "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India

3.47 (1) The currency officer of the Reserve Bank of India supplies the Cypher Code and "Treasury Agencies" Private Check Signal Book of the Reserve Bank of India to each Treasury Officer and to the Sub-Treasury Officer of each Sub-Treasury which has a currency chest. The Cypher Code should be used for telegrams relating to currency and resource matters and the Check Signal to currency and resource matters and the Check Signal Book for authenticating all telegrams relating to telegraphic transfers. Both should be treated as strictly confidential.

(2) A Treasury or Sub-Treasury Officer who holds copies of the books should never take them away from the treasury premises but should keep them in either a safe (if there is one available) or a locked tin box with a close fitting lid in the strong room of the Treasury or Sub-Treasury under conditions which ensure not only their security but their safety from damage, and keep the key of the safe or box always in his personal custody. When he takes the books out for use, he should always keep them in his personal custody. The loss of copies of the books may involve the Government and the Reserve Bank inconsiderable loss before protective measures could be adopted and Treasury and Sub-

Treasury Officer should, therefore, exercise the greatest possible care in regard to the custody of their copies of the books and see that they are always as carefully safeguarded as the currency chest balances.

(3) A Treasury or Sub-Treasury Officer who holds copies of the books should never on any account hand them over to anyone other than a Government Employee duly authorized to take charge of the duties of his post from him. When a Government employee who hold copies of the books is relieved of his charge he should hand over the copies of the books in his custody to the relieving Government employee and the latter should note in his own hand the following certificate in the certificate of transfer of charge.—

"I hereby certify that I have received and hold in my personal custody copy/copies of the Cypher Code of the Reserve Bank of India together with Supplement Nos._____ which has/have been corrected up to date. The last amendment slip received is No._____, dated the _____for the Code _____.I also certify that I have received and hold in my personal custody copy/copies of the "Treasury Agencies "Private Check Signa Book of the Reserve Bank of India which has/have been corrected up to date. The last amendment slip received for the Check Signa Book is No._____ dated_____ the _____."

(4) Should the Cypher Code or the Check Book get lost or fall into unauthorized hands at any time the fact should immediately be reported by telegram to the Chief Accountant, Reserve Bank of India, Bombay, for necessary action, In cases where the books were supplied through a Currency Officer, the telegram should be repeated to him for information. A detailed report regarding the circumstances attending the incident, the steps taken to trace the book in the case of loss and the precautions taken to prevent a recurrence should be submitted direct to the Chief Accountant of the Reserve Bank as soon as possible thereafter if the book was supplied by him. In cases where the book was supplied by a Currency Officer, of the report should be sent through that official who will forward it to the Chief Accountant of the Reserve Bank with his remarks regarding the supply of fresh copy of the Cypher code or Check Signal Book. In the event of amendment slips being lost or falling into unauthorized hands an immediate report by letter, and not by telegram should be made to the Chief Accountant, Reserve Bank, or to the Currency Officer concerned according to the source of supply. Thereafter a detailed report similar to that prescribed above for the Cypher Code and the Check Signal Book should be submitted to the Chief Accountant of the Reserve Bank direct or to the Currency Officer concerned according to the sources of supply.

A copy of the report sent should invariably be endorsed to the Secretary to Government, Haryana, Finance Department.

(5) Any payment that the Government may be required to make on account of the loss of the Cypher Code or the Check Signal Book will have to be made good by the Government employee due to whose negligence the claim against Government arises. Holders of these publications should, therefore, exercise extreme care for their proper custody.

(6) On the 1st of April, each year, every Government employee having copies of the Cypher Code or the Check Signal Book should send to the Currency Officer an acknowledgement for the number of copies held by him. The Treasury Officer should include in their acknowledgement the copies held by their respective Sub-Treasury Officers.

Note 1.— *(i) Correction or amendment slips to the Cypher Code and the Check Signal Book including supplements and corrections thereto are as important and confidential as the main books and the above instructions apply to them also. Immediately on receipt of amendment slips, the reference number and dates appearing thereon should be serially recorded on a fly-leaf, at the beginning or end of the book under the signature of the Treasury Or sub-Treasury Officer on the date on which each amendment becomes effective, which is generally given in the covering letter or on each slip the amendment should be pasted at the appropriate place in the book and the fact that the amendment has been carried out should be noted in a separate column under the signature of the Treasury Officer or Sub Treasury Officer against the entry already made on the fly-leaf when the amendment slip was received.*

(ii) A Treasury Officer who sends to an Assistant Treasury Officer corrections or amendment slips should enclose them in double covers of which the inner one should be sealed marked "Confidential" and addressed to the officials concerned by their personal names. The outer cover should be addressed to the Assistant Treasury Officer by designation only and not marked "Confidential or sealed" The cover should then be dispatched by registered post acknowledgement due and the Assistant Treasury Officer who receives the cover should immediately sign postal acknowledgement for return by the Postal Department to the Treasury Officer. The Assistant Treasury Officer who opens the cover should acknowledge the contents in a separate letter to the Treasury Officer. The Treasury Officer should watch for the prompt return of the acknowledgement and should not close the case till he has received an acknowledgement from the Assistant Treasury Officer concerned as well as the postal acknowledgement slip

(b) Confidential Pamphlets etc.

3.48 Memoranda of treasury frauds and other pamphlets or books or confidential nature, should be kept in the custody of the Deputy Commissioner or Treasury Officer, and on no account should any member of the establishment be allowed access to them.

(c) Corrections to Financial and other Rules

3.49 An Extra copy of each list of corrections to the Subsidiary Treasury Rules, Financial Rules, etc., supplied to treasuries, should be kept in a separate file.

(vii) SUPPLY AND DISTRIBUTION OF STAMPS AND MATCH BANDEROLS

3.50 Rules laid down by the Government of India for the supply and distribution of stamps of all descriptions are printed in Appendix 9.

3.51 Under clauses 41 and 42 of the Match (Excise Duty) Order,1934 the duty on matches is collected through the sale to owners of manufactories of banderols which are printed at the Government Security Press, Nasik, and supplied by it to all Government treasuries, for sale.

The procedure prescribed for custody, supply and distribution of and accounting for stamps in Appendix 9 applies mutatis mutandis in connection with Match Banderols.

(viii) DESTRUCTION OF TREASURY RECORDS

3.52 The periods after which treasury records may be destroyed are given in the statement appearing in Part II of Appendix 6.

1. For the reckoning of periods see rule 2.48.

V - SUB-TREASURIES

3.53 The general procedure followed at the Treasuries as detailed in foregoing rules and the rules in other part of this book applies mutatis mutandis to Sub-Treasuries also. See also Article 27 of Account Code, Volume II. Detailed rules relating to Sub-Treasuries are contained in the Sub-Treasury Manual.

VI - SPECIAL RULES FOR THE TREASURIES OF WHICH THE BUSINESS IS CONDUCTED BY THE BANK

(i) GENERAL

3.54 At places where there are branches of the State Bank of India which act as agents of the Reserve Bank of India, in accordance with the provisions of the Reserve Bank of India Act (Act II of 1934) the treasury business is conducted by those branches of the State Bank as agents of the Reserve Bank of India.

3.55 The following rules for the guidance of Collectors and Treasury Officers and the officers of the Bank in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise but in cases of doubt and as a general rule, the usage hitherto observed at the local treasury will be followed. The term “collector” includes the officer-in-charge of the treasury, by whatever designation he may be called.

3.56 *Cancelled.*

(ii) ACCOUNTS

3.57 The books and accounts to be kept by the bank will consist of:-

The scroll cash book, being the primary record.
A daily account of the receipts and payments, made up for dispatch to the Collector.
An account in the general ledger, in the name of the Haryana Government.
A pass book, to be daily forwarded to and returned by the Collector.

Note.— *Separate books and accounts should be kept for Central Transactions.*

3.58 In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and the total of each side will form the daily entries in the general ledger.

(iii) DAILY RETURNS

3.59 In the daily account such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily account will be prepared every day and the Manager or Agent, as the case may be, after satisfying himself as to its accuracy, will docket and forward it to the Collector, with the register of daily receipts and payments and with all the appertaining vouchers at the close of the day. The net amount of payments only are to be entered, that is when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of the demand. See also note 1 below Article 43 of Account Code, Volume II.

Note 1.— *It is of importance that these documents be secured in a locked box when sent by the Manager or Agent, as the case may be, to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.*

Note 2.— *With the concurrence of the Accountant General the daily accounts may be submitted on the morning following the date to which they refer, instead of at the close of the same day; but the transactions shall invariably be incorporated in the Treasury account under the date on which they take place at the bank.*

Note 3.— *See also note below rule 3.57 and sub-rule 1 under Subsidiary Treasury Rules 4.157.*

3.60 The Register of daily receipts and payments has five columns for (1) the date, (2) the total receipts for the day, (3) the total payments of the day, (4) the initials of the Manager or Agent, and (5) the initials of the Collector. It will be written up and forwarded with the daily account to the Collector (vide Rule 3.59) the entries being certified by the initials of the Agent in the 4th column. The Collector will check receipts and disbursement columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialing in the 5th column of the register in token of his verification, will return the register to the Agent the same day or the following morning.

Note.— *See also note below rule 3.57.*

(iv) TREASURER

3.61 The rules regarding (1) remittance of treasury from the Bank and the entertainment of extra potedars if necessary for the purpose, and (2) testing of remittances made to the bank from Government Treasuries are laid down in Chapter V of the Subsidiary Treasury Rules.

(v) ADDITIONAL RULES FOR DISTRICT OFFICERS

Registers of Orders for Payment

3.62 The Treasury Officer shall maintain a register of orders for payment.

Daily Posting of Accounts

3.63 When the daily account with the challans and vouchers is received from the Bank. The account will first be examined against the challans and vouchers which support it. Then the vouchers which have been already approved and registered by the Treasury Officer will first be marked off in the register of orders for payment, that is, the date of discharge will be noted against the entries of the vouchers in that register. Then each item of receipt or payment will be posted from the daily account with its challans and vouchers, into the cash book, either direct or through some subsidiary register, in the same way as is prescribed to be done by the Account Department of treasuries which do not bank with the Bank. The net difference between the total receipts and the total payments as shown in the daily account will then be posted in a subsidiary register in accordance with the provisions of article 44 to 46 of Account Code, Volume II. See also article 96 (iii) ibid.

Note.—See also note below rule 3.57 and note 2 below article 43 of Account Code, Volume II.

(vi) ADVICES, CERTIFICATES, RETURNS, ETC.

3.64 Advices of receipts or payments should be prepared in the treasury and not in the Bank (see also Subsidiary Treasury Rule 2.24).

1. For treasury returns see Subsidiary Treasury Rule 2.25.

(vii) MISCELLANEOUS

Opening of the Bank on days on which the treasury may be closed for public business.

3.65 (a) The Bank will be kept open for the transaction of the treasury business on all recognized holidays, if so required by the District Officer. See also paragraph 10 of the agreement between the Governor of the Punjab and the Reserve Bank of India (Appendix A to the Treasury and Subsidiary Treasury Rules).

(b) Treasury Officers are authorized to arrange that the Bank should transact business on Government account on any day which the local treasury may be closed for public business, but the Bank is open to ordinary business, provided that every formality has

been observed which would allow the transaction on a day on which the local treasury as well as the Bank is open to business.

Rules for receipt, custody and delivery by Government Treasuries of sealed packets containing duplicate keys of strong rooms and chests of the bank conducting treasury business

3.66 (a) If the Bank at which Government Treasury work is conducted wishes to deposit the duplicate keys of the strong room or currency chest in the Government Treasury, the Agent or the other officer in charge of the Bank shall personally deliver a sealed packet purporting to contain such duplicate keys to the Treasury Officer in charge of the District Treasury and obtain his receipt.

(b) 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.

(c) On receipt of the sealed packet, the Treasury Officer will place the same in the double locks and enter the transaction in a register, preferably the register of valuables. Such register will 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.

(d) 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 bank and by the Branch Khazanchee (or Head Shroff or Head Cash-Keepers or his duly appointed Naib). On such joint application the Treasury Officer shall deliver the packet to the Agent or other Officer and Khazanchee (or Head Shroff or Head Cash Keeper or his Naib) only and then on receiving back the receipt given by him for the sealed packet under clause (b) above as well as obtaining the joint receipt of the Agent or other officer and Khazanchee (or Head Shroff or Head Cash Keeper or his Naib) for the packet.

(e) The Agent or other officer in charge of the Bank shall periodically, and in any case at periods of not less than six months, verify the presence of the sealed packet in the double locks of the treasury and shall satisfy himself that the seals are intact.

(f) The Treasury Officer shall verify, periodically and in any case at periods of not less than six-months, 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 latter case the outgoing and incoming Treasury Officers shall personally hand over and take charge of the sealed packet and shall sign the register mentioned in clause © to this effect.

Procedure for the conduct of business in the event of the Agent of a Branch of the bank dying or being temporarily incapacitated

3.67 Conduct of business in the event of death or sudden incapacitation of an agent of a Branch of the State Bank of India or its subsidiaries.

In the event of the Agent of a Branch of the State Bank of India or any of its subsidiaries which conduct Treasury Business dying or becoming suddenly incapacitated for duty and it being not possible for the State Bank or its subsidiary to make immediate arrangements for the transactions of business at the Branch, the Government official named hereafter should provided the concerned Bank has by prior arrangement requested that he should do so at once.

(a) Visit the Bank in person, take over the keys of the strong room and other receptacles of treasure, notes or books and ensure that the strong room is properly secured and direct the guard to report to him

(b) Telegraph information of the occurrence to the Local Head Office /Head Office of the concerned Bank; and

(c) arrange for the due transaction or urgent treasury business at the Branch.

The responsibility for performing the functions herein stipulated should, in the first instance, be primarily that of-

(i) The Collectors of District Officers at the District Head Quarters;

(ii) The Sub-Divisional Officer/ Mamlatdars/ Tehsildars at Sub-Divisional and Taluka or Tehsil Headquarters, as the case may be.

The concerned Government Official should on no account take any action in regard to the Bank's private business, which together with such treasury business which is not of an urgent nature may remain in abeyance till a responsible official of the concerned Bank takes charge of the Branch.

When it is impossible for the concerned Government Official to take the action mentioned above in person, e.g. on account of absence in camp, he may delegate his function in this connection to any other Government official not below the rank of a confirmed Sub-Treasury Officer, who is in within easy reach of the branch, he should nominate such Government Official for this purpose specially on such occasion when the necessity arises.

Neither the Government nor any Government employee will incur any responsibility either to the State Bank of India or to its subsidiaries or to any third party by reason of anything done bonafide under these instructions. The Government Official concerned would, however, be responsible for the safe keeping, as a bailee, or the keys of the strong room etc., taken over by him and the accounting for the cash and other contents which he takes out from the strong room.

VII - ARRANGEMENTS FOR THE CONDUCT OF GOVERNMENT BUSINESS AT THE TREASURY PAY OFFICES OF THE STATE BANK OF INDIA AND THE PROCEDURE TO BE FOLLOWED BY THE TREASURY OFFICERS CONCERNED THEREWITH

3.68 *Omitted.*

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CHAPTER - IV

REVENUE RECEIPTS AND THEIR CHECK

I - GENERAL

4.1 It is the duty of the Revenue or the Administrative Department concerned, to see that dues of Government are correctly and promptly assessed, collected and paid into the treasury.

The departmental controlling officers should see that all sums due to Government are regularly and promptly assessed, realized and duly credited into the treasury. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form claiming credit for so such paid into the treasury and other-wise accounted for and compare then with the statements of treasury credits furnished by the Accountant General to see that the amount reported as collected has been duly credited to the Consolidated Fund.

If wrong credits thus come 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, enquiries should be made first of the responsible departmental officer concerned.

Note 1.— *For this purpose, the Accountant General will send to the departmental controlling officer an extract from his account showing the amounts brought to credit in them each month.*

The procedure out-lined in note below rule 2.2(v) will apply mutatis mutandis to the statement of treasury credits furnished by the Accountant General.

Note 2.— *It is essential that the departmental accounts of revenue should not be compiled from the returns prepared by the treasury. But the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the departmental controlling authority*

Note 3.— *The reconciliation of differences should be carried out as promptly as possible especially in the case of returns for March so that all corrections may be included in accounts of the year concerned.*

Note 4.— *In order to minimize the differences between the Treasury figures and the departmental figures, it is essential that the challans with which money is remitted to the treasury should bear full and correct accounts classifications.*

Note 5.— *The directions relating to the exhibition of recoveries of expenditure in Government accounts are contained in Chapter 5 of Account Code, Volume I.*

Note 6.— *For this purposes, the Accountant General will send to the Departmental Controlling Officer an extract from his accounts showing the amounts brought to credit in them each*

month. The procedure out-lined in note below rule 2.2(v) will apply mutatis mutandis to the statements of treasury credits furnished by the Accountant General.

II - SPECIAL RULES FOR PARTICULAR CLASSES OF RECEIPTS

(i) LAND REVENUE-FEES FOR COLLECTION OF REVENUE

4.2 Writs, warrants and other processes for the collection of revenue under Chapters VI and VII of the Punjab Land Revenue Act of 1887, shall ordinarily be served through the agency of the tehsil chaprasis and the fees recovered will be credited to Government

Note.— *Deputy Commissioners should see that the Tehsil Dakhilas are entered item by item in the prescribed registers and that every item received or paid is at once entered in the cash book or in some authorized register subsidiary thereto.*

(ii) FINES

4.3 (a) It is the duty of every court or authority having the power to fine to maintain a register giving particulars of every fine imposed by it and see that the money realized reaches the treasury, and adequate precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury.

(b) Each Court, Civil or Criminal, is required to submit to the District Judge or to the District Magistrate, as the case may be, on the last working day of each calendar month, a statement in the prescribed form showing the demand; collection and balance of fines levied and written off by it as well as of refunds there from, the statement being made up for the account months of the treasury or sub-treasury with which the Court deals. The District Judge and the District Magistrate should consolidate these returns into a monthly statement for the courts under him and for his own and forward it to the Treasury Officer as soon as possible after the beginning of the month for verification of the amounts shown as remitted into the treasury with the credit appearing in the treasury account. The Treasury Officer should certify to the correctness or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account the Treasury Officer may, if necessary before giving his certificate, request the District Judge or the District Magistrate, as the case may be, to explain the discrepancy. These statements should then be forwarded to the Accountant General, Haryana not later than the 7th of each month in order to facilitate check in case refunds are claimed.

Note.— *The statement should exhibit the amounts under each head of accounts e.g., magisterial fines under Prevention of Cruelty to Animals Act. etc., separately.*

(c) Compensation fines due to an injured party which are creditable to deposits, and fines, which under the order of the competent authority, are creditable to a municipal or local fund, should be excluded from this return.

(d) A consolidated statement in the same form should be furnished to the Accountant General monthly by the Deputy Commissioner giving particulars of fines and penalties, if any, realized by Revenue Officers and remitted by them to the treasury to be credited under the appropriate heads.

(e) A fine realized in one district on account of another should not be remitted to the district concerned, but should be treated, for the purposes of the fine statement, as if it had been imposed in the court in which it is realized an advice of the recovery sent by the realizing court to the court which inflicted the fine, note of the court to which it relates being also made in the fine statement against the credit. The court which inflicted the fine should, on receiving the intimation, note in its statement the amount of the fine realized and the name of the treasury into which it was paid.

4.4 *Cancelled.*

(iii) MISCELLANEOUS DEMANDS

4.5 Realization of miscellaneous demands or Government not falling under the ordinary revenue administration will be watched by the Accountant General. Such are payments on account of contributions from local funds contractor and others towards establishment charges, etc.,

Note 1.— *All receipts from ferries and cattle pounds which are managed by local bodies should first be credited to the respective local funds under head "Suspense" and at the end of each month when the monthly account is closed they should be credited to the State Revenues.*

Note 2.— *All rents from temporary cultivation of Government lands in canal colonies should be credited to "Extraordinary Receipts unless the cost of the land has been debited to the capital account of project, in which case the rent shall be credited to the departmental concerned and taken to the head "Revenue Receipts" or ' Receipts and recoveries on Capital Account' as the case may be.*

Classification of the Proceeds of Illicit Cultivation

Note 3.— *(a) In cases in which the trespasser pays rent after mutual compromise with the Collector, the rent paid should be credited to the head "029-Land Revenue - Other Receipts - Other item (Rent of Lands leased for a single year or harvest)."*

(b) In cases where the offender is punished by a magistrate with a fine or with the confiscation of the crops growing on the land or if the crops have been cut with the assessed value thereof, the amount recovered should be credited to the head "029 - Land Revenue Other receipts - other items (Fine and Forfeiture of Revenue Department.)"

III - REMISSIONS OF AND ABANDONMENT OF CLAIMS TO REVENUE

4.6 The sanction of the competent authority is necessary for the remission of and abandonment of claims to, revenue.

The procedure for reporting such remissions, etc., is laid down in rule 2.34 and Annexure B there under.

IV - AUDIT OF RECEIPTS

4.7 When the audit of the receipts of any department of Government is entrusted to the Comptroller and the Auditor-General under the provisions of paragraph 1.3(2) of the Government of India (Audit and Accounts) Order, 1936, it will be conducted in accordance with the regulations given below. A list of accounts of receipts, the audit of which has been entrusted by the Haryana Government to the Comptroller and Auditor-General, is given in the Annexure to this Chapter.

REGULATION FOR THE CONDUCT OF THE AUDIT OF RECEIPTS

1. It is primarily the responsibility of the departmental authorities to see that all revenue, or other debits due to Government, which have to be brought to account are correctly and promptly, assessed; realized and credited into Consolidated Fund and any investigations by audit must be so conducted as not to interfere with this executive responsibility. Audit shall, however, have power to examine the correctness of the sums brought to account in respect of receipts of any department in such manner and to such an extent as may be determined by Government in consultation with the Accountant General

2. In conducting the audit of receipts of any Government department the chief aim should be to ascertain that adequate regulations and procedure have been framed to secure an effective check on the assessment, collections and proper allocation of revenue; and to see by an adequate detailed check that all such regulations and procedure are being observed. In the audit of receipts, ordinarily, the general is more important than the particular.

3. In the audit of receipts it would be necessary in the case of department, which is a receiver of public money; to ascertain what checks are imposed against the commission of irregularities at the various stages of collections and accounting and to suggest any appropriate improvement in the procedure. Audit might, for instance, suggest in a particular case that a rest inspection should be carried out by comparing the sample set of receipt counterfoils with the receipts actually in the hands of the taxpayers or other debtors, the results of such an inspection being made available to audit.

   In no case, however, should independent enquiries be made among the tax-payers or the general public. Audit should confine itself to calling upon the executive to furnish

necessary information and in cases of difficulty, it should confer with the administrative authorities concerned as to the best means of obtaining the evidence which it requires.

4. The audit of receipts should be regulated mainly with reference to the statutory provisions or financial rules or orders which may be applicable to the particular receipts involved. If the test check reveals any defect in such rules or orders the advisability of amendment should be brought to notice.

   It is, however, rarely, if ever, the duty of audit to question an authoritative interpretation of such rules or orders and in no case may audit review a judicial decision; or a decision given by an administrative authority in a quasi-judicial capacity. This instruction does not, however, debar the Accountant General from bringing to notice any conclusion deducible from the examination of the results of a number of such decisions.

5. Where any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of audit to see, as far as possible, that there is no deviation without proper authority from such scale or periodicity. When this check cannot be exercised centrally, a test audit may be conducted at local inspections, the aim being to secure that discharged of rule or defect of procedure are not such as to lead to leakage of revenue rather than to see that a particular debt due to Government was not realized at all or on due to date.

6. Ordinarily Audit will see that no amounts due to Government are left outstanding on its books without sufficient reason. Audit will continue carefully to watch such outstanding and suggest to departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their adjustment should be sought. But, unless permitted by any rule or order or a competent authority no sums may be credited to Government by debit to a suspense head, credit must follow, and not precede, actual realization.

7. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuing audit objections in relation to expenditure, including powers of Audit Officers to waive recovery of Government dues under certain conditions, shall apply mutatis mutandis in respect of audit objections on any account of receipts.

ANNEXURE

(Referred to in rule 4.7)

List of accounts of receipts the audit of which has been entrusted to the Comptroller and Auditor General under paragraph 13(2) of the Government of India (Audit and Accounts) Order, 1936.

1. Government Presses.
2. Recoveries on account of cost of establishment (including contributions for leave and pensions) entertained on behalf of, or lent for service under outside authority.
3. Interest on loans (except Revenue Advances).
4. All contributions payable under orders of Government, by local funds or other bodies on account of Government, medical sanitary or other institutions.
5. Receipts-in-aid of superannuation.
6. Fees for Government audit.
7. Revenue realized by officers of the P.W.D.

(***Note.—*** *Canal revenue realized by civil officers and paid direct into treasuries does not come under this category)*

8. Rent of buildings belonging to the P.W.D. and of electrical, water supply and sanitary installations realized by direct payment into or by deduction from bills presented at treasuries.
9. *Omitted.*
10. Recoveries on account of rent of furniture.
11. Government Livestock Farm, Hisar.
12. Copying agencies accounts (every district).
13. The Central Museum Accounts.
14. Excerpt fees accounts of special Kanungos. See also items in the Annexure B to Chapter XV.

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CHAPTER - V

PAY, ALLOWANCES AND PENSIONS - GENERAL RULES

I - DUE DATE

5.1 (1) Pay Bills for monthly pay and fixed allowances of Government employees may be signed at any time on the last working day of the month by the labour of which such pay and allowances are earned, and shall be payable at Government Headquarters or at other District due for payment the next working day. But pay bills payable at Government headquarters or other district treasuries, may be signed and presented for payment three and two days respectively 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. In the following cases, separate bills must be presented for pay and allowances or pension due for part of a month, and these bills may be paid before the end of the month:-

(a) When a Government employee proceeds out of India on deputation or on leave, or on vacation.

Note.— *If a Government employee wishes to draw his vacation pay or his leave salary in India, he will not be paid up to the date of proceeding on vacation or of his 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 vacation pay or leave salary for the rest of the month.*

(b) (1) When a Government employee is transferred to another Audit Circle, or within the same Audit Circle from one department to another; or

(i) from one department to another; or

(ii) from one Public Works Division to another.

Note.— *If as permitted above, emoluments upto the date of transfer are not drawn before a Government employee proceeds on transfer as also in other cases of transfer, emoluments for the whole of month will be drawn in the new office.*

(2) The allocation of charges to the old and the new posts, when the transfer involves change, in classification of the charge should be clearly specified on bills in which the pay of Government employees transferred is drawn for the first time in the new office. This is, however, not necessary in the case of pay and travelling allowance due to Government employee of the Forest Department on his transfer to another circle or division, which should be wholly debited against the appropriation of the new division.

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

(d) When a Government employee is transferred from a non-gazetted to a gazetted appointment within the State during the course of a month, payment of his pay as non-gazetted officer may be made by the head of the office up to the date of actual relief.

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

If the first day (including Sunday) of a month other than the month of April is a public holiday on which the funds for disbursement of pay, allowances and pensions, including pensions of other States cannot be drawn from treasury or bank, the competent authority, may if it thinks fit, direct the drawal or payment on the last working day of the month to which they relate.

Explanation.— *For the purpose of this rule working day shall be deemed to be a day on which office in which disbursement is to be made and the treasury or bank are both open for transaction so that withdrawal and disbursement of money becomes practicable on the same day.*

(2) In cases where delay or inconvenience results from the observance of the ordinary procedure prescribed in clause (1) above, pay bills; payable at a district treasury may, with the sanction of the competent authority, be signed and presented for payment any reasonable number of days before the last working day of the month to which they relate without regard to the limits prescribed in that clause. Payment of such bills will not of course; be made before the first working day of the next month

5.2 Pensions fixed at monthly rates are payable monthly on and after the first day of the flowing month. Non-service pensions are, however, payable half yearly in the months of June and December, except in special cases where the commissioner has authorized monthly payments.

All charitable allowances which are little more than subsistence allowance should ordinarily be paid monthly.

Note.— *See also rule 10.13 of Punjab Civil Services Rules Volume II.*

II - DEATH OF PAYEE

5.3 (1) Pay and allowances can be drawn for the day of the Government employee's death, the hour at which death takes place has no effect on the claim.

Note.— *Day for the purpose of this rule should mean a calendar day beginning and ending at midnight.*

(2) Pay and allowances of all kinds claimed on behalf of a deceased Government employee may be paid without production of the usual legal authority—

(a) 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 employee 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

(b) if the gross amount of the claim exceeds Rs.5,000, under the orders of the department of the Government or of the Head of the Department or the Administrative or of any Officer of that Department declared as Head of Department, as the case may be, on execution of an indemnity bond in P.F.R. form 4 duly stamped for the gross amount due for payment with such sureties as may be deemed necessary.

Provided that the authority mentioned in clause (a) of sub-rule (2) may make anticipatory payment of an amount not exceeding Rs.500 in respect of higher claims as well.

Note 1.— *The Head of Department here means a Head of Department as defined in rule 1.23 of Punjab Financial Rules, Volume I.*

Note 2.— *Normally there should be two sureties, both of known financial stability unless the gross amount of the claim is less than Rs.7500 in which case the authority accepting the indemnity bond in PFR form 4 for and on behalf of the Governor should decide, on the merits of each case, whether to accept only one surety instead of two.*

Note 3.— *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 executed on behalf of the Governor by an officer duly authorized under article 299 (i) of the Constitution of India.*

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

(4) The procedure to be followed in regard to the preferring, withdrawal and disbursement of claims of deceased Government employee to their rightful claimants will be as under:-

On receipt of the claim for payment of arrears of pay and allowances on behalf of a deceased Government employee from his/her heirs, the Head of the office in which the Government employee was last employed should draw the amount in the appropriate bill form from the treasury. 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 employee, and which obviously cannot be furnished by the Head of the office, the Head of the office should record if he is satisfied above the correctness of the claim and furnish a certificate to the effect that the claim is not susceptible of verification but is consider reasonable. The amount should be disbursed to the claimant/ claimants by the Head of the office of his own where the gross amount of the claim does not exceed Rs.5,000 in terms of clause (a) of sub rule 2 and under orders of higher authorities if the

gross amount of the claim exceed Rs.5,000 as mentioned in clause (b) of sub-rule (2). A formal stamped receipt, where necessary, should be obtained from the claimant(s).

Note.— *The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any Commission/Committee, whether statutory or not as it applied to the claim for payment of pay and allowances of a deceased Government employee.*

5.3-A. (1) The payment of arrears of pension due in respect of a deceased pensioner shall be regulated by the following rules:-

Pension can be drawn for the day of pensioner's death.

(a) the hour at which death takes place has no effect on the claims;

(b) On the death of a pensioner, payment of any arrears, actually due may be made to his heirs, provided that they apply within one year of his death; they cannot be paid there after without the sanction of the pension sanctioning authority to be obtained through the Accountant General.

Provided that if the arrears do not exceed Rs.1500 and the case presents no peculiar features, the Accountant General may pass the arrears on his authority.

(c) Subject as provided in the preceding sub-rule, the provisions of rule 5.3 shall apply to payment of arrears of pensions due in respect of a deceased pensioner, as they apply to payment of arrears of pay and allowances due in respect of a deceased Government employee except them in the event of the pensioner's death after commencement of pension, the power vested in the Head of the office under clause (a) of sub-rules (2) or rule 5.3 shall be exercised by the Collector of the district in which the Treasury is located.

Note.— *The arrears due in respect of a deceased pensioner who immediately before his death was being paid provisional pension through the Head of Office, shall also be payable in accordance with the provisions of this rule on finalisation of the pension claim.*

(2) Any person claiming as the legal heir of deceased pensioner shall be required to produce the pensioner's portion of the pension payment orders or if no such order has been issued, the copy of the order in which the sanction to the pension was communicated to the pensioner of the heir.

(3) After payment of the arrears of pension, both portions of the pension payment order shall be returned to the Accountant General with a report of the date of the death of the pensioners, except in the case of pensioners governed by Appendix I of the Punjab Civil Service Rules, Volume II, in which case the pensioner's portion of the pension payment order will be returned to the widow(er) and the disburser's portion will be retained by the Treasury Officer.

5.3-B. Any pensioner to whom any pension is payable by the Government out of the Consolidated Fund of the State may nominate any other person (hereinafter referred to as the nominee), who shall receive after the death of the pensioner all moneys payable to the pension on account of such pension on, before or after the date of such nomination and which remain unpaid immediately before the death of the pensioner. (For detailed procedure see Annexure to this Chapter).

5.4 Treasury Officer will furnish the Accountant General annually on the 1st September with a list of all retired Government employees of gazetted rank drawing pension from the Treasury whose deaths with in the preceding twelve months have come to their notice.

The list should give the following information:-

(1)	Name	
(2)	Service or post	
(3)	Date of death	

Note.— *Police or some other suitable agency should be made responsible for reporting promptly to the District Officer the death of any civil pensioner and District Officer should enquire immediately into the cause of the non-appearance of any pensioner to draw his pension.*

III - BOND OF INDEMNITY FOR DRAWING PENSIONS

5.5 (a) Pensioners may make arrangements with their agents to draw their pensions either granting them powers of attorney to enable them to do so, or, leaving their claims duly completed and signed in the agents' custody for collection, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over payment.

Note 1.— *For life certificate and non-employment certificates to be produced by agent in respect of pensioners see Subsidiary Treasury Rules 4.104 and 4.99.*

Note 2.— *A register of Power-of-Attorney should be maintained by the disbursing Officer in the form prescribed in the Government Securities Manual and all cases in which the power of Attorney has been granted should be recorded therein.*

(b) The form of indemnity bond prescribed for use by banks or firms authorized to draw the pensions, is given below. The bond of indemnity must be stamped.

In consideration of our/their being permitted to draw pension of _____ during his absence from the State we/the (_____) (here insert the name of bank), hereby engaged to refund to the Government on demand, any overpayment that may be made to us /them as his agents/agent.

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

(d) It is not necessary for separate bond to be entered into for each individual. Such Banks as are included in the second schedule to the Reserve Bank of India Act, 1934 (herein after called scheduled banks)may be allowed to execute a general bond in the form given in Appendix-10 to cover the pensions of their constituents in general.

Separate bonds must be executed for payments relating to or for persons whose pensions are debitable to the Central Government and those debitable to a State Government. The applications for such bonds will be dealt with by the Government(Central or State) concerned.2

List of agents which have executed general bonds of indemnity is given below:-

List of Banks

1. The Allahabad Bank Limited
2. The American Express Company Incorporate
3. The Andhra Bank Limited
4. The Bank of Baroda Limited.
5. The Bank of Behar Limited.
6. The Bank of Bikaner Limited
7. Messers Binny and Company, Limited Bankers and Army Agents.
8. The Bank of India Limited.
9. The Bank of Jaipur Limited
10. The Bank of Maharashtra Limited
11. The Bank of Mysore Limited.
12. The Bank of Patiala.
13. The Canara Bank Limited.
14. The Central Bank of India Limited.
15. The Chartered Bank Limited
16. Messers Cowasjee Dinshaw and Brothers.
17. The Eastern Bank Limited..
18. The Hongkong and Shanghai Banking Corporation.
19. The Indian Bank Limited.
20. The Indian Overseas Bank Limited.
21. The Lakshmi Commercial Bank Limited.
22. The Lloyds Bank Limited.

23. The Madras Provincial Co-Operative Bank Limited.
24. The Madhya Pradesh Co-Operative Bank Limited.
25. The National; Overseas and Grindlay Bank Limited.
26 The Nainital Bank Limited, Nainital.
27. The New Bank of India Limited.
28. *Deleted*
29. Messrs Parry and Company.
30. The Presidency Industrial Bank Limited.
31. The Punjab and Sind Bank Limited.
32. The Haryana State Co-operative Bank Limited.
33. The Punjab National Bank Limited.
34. The Oriental Bank of Commerce Limited.
35. The State Bank of India.
36. The Travancore Bank Limited
37. The United Bank of India Limited.
38. The United Commercial Bank Limited.
39. The United Industrial Bank Limited.
40. The Vidarbha Co-operative Bank
41.
42.
43. The Canara Industrial and Banking Syndicate Limited.
44. The Bank of Rajasthan Ltd.
45. The Union Bank of India Ltd.
46. The Bank of Tokyo.

Note 1.— *The above list includes Scheduled and Exchange Banks in operation In the State and their position will be reviewed by the State Government in consultation with the Registrar of Companies, Haryana at suitable Interval. All these banks will, however, execute a general bond of indemnity.*

Note 2.— *An Advice should be sent to the Accountant General of any change in the constitution of unincorporated firms which were allowed to execute indemnity bonds prior to 1st April, 1937. When such advice is received in the Account Office a recognition of the existing agreements that have been concluded previous to the change in the partnership obtained*

either by calling for fresh agreements to be executed by the new partnership or by obtaining an acknowledgement from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

IV - LAST PAY CERTIFICATES

5.6 For the instructions issued by the Comptroller and Auditor-General for the preparation of last pay certificate see Subsidiary Treasury Rule 4.176.

V - FUND AND OTHER DEDUCTION

5.7 (a) The responsibility of drawing officer in the matter of noting the proper deductions, etc., from pay bills on account of provident and other funds is laid down in Subsidiary Treasury Rules 4.17 to 4.19.

(b) Deductions from pay bills on account of income tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act,1961(43 of 1961) as modified from time to time and rules and orders issued there under.

Note 1.— *Sterling overseas pay disbursed in England, is under section 18 (2-A)of the Income-Tax Act, taxed by deduction at source in India, along with, and imprecisely the same manner as rupee pay actually drawn in India.*

Note 2.— *Memorandum of instructions issued by the Central Board of Revenue for the guidance of drawing and disbursing officer. for deduction of Income tax and Super tax from salaries etc, is reproduced in Appendix 11.*

VI - TRANSFERS OF PENSION

5.8 A copy of an order issued under rule 4.174 of the Subsidiary Treasury Rule permitting the transfer of a pension from a treasury in the Haryana to a treasury in some other State should be forwarded to the Accountant General, Haryana. The Collector of the District from which the payment is to be transferred should also return his half of the pension payment order to the Accountant General, Haryana who will then address the Accountant General of the State concerned to arrange for the payment of pension at the treasury at which the payment is desired.

VII - ATTACHMENT OF PAY AND ALLOWANCES ETC. FOR DEBT.

(i) PAY AND ALLOWANCES

5.9 (a) When the pay of Government employee is attached by an order of a Court of law, it is the duty of the officer receiving the attachment order to see that proper deduction is made

in satisfaction of such order from the pay of the employees concerned and shall keep a record of such deduction in form P.F.R.4-A.

Note.— *The extent to which the emoluments of a Government employee are exempt from attachment for debt is laid down in sub-section (1) of section 60 of the Code of Civil Procedure, 1908. An extract of relevant provisions of the section is reproduced in Appendix 12.*

(b) The following instructions should be observed in recovering amounts from Government employees on account of attachment orders issued by Courts:-

(1) The maximum amount attachable by a Civil Court is to be calculated on the amount earned and nor what remains after satisfying any debt due to Government on account of advance taken under rules. Thus if total gross emoluments earned by the Government employee are represented by X and the allowances declared to be exempted from attachment, vide note in Appendix 12 and if, the Government employee is under suspension, any subsistence grant or allowance made to him are represented by Y, the net amount attachable if any, is X-Y-400/3

(2) Any deduction which may have to be made on account of subscription to provident funds recognized by the Government, taxes on income payable by Government employee and debts due to Government should be made from the non-attachable portion of Government employee's salary.

(3) Recoveries in satisfaction of attachment orders should be made in the order in which they are received and should be made by the head of office.

Note 1.— *The cost, if any of remittance, to a court, of money under its attachment order shall be deducted from the amount realized and the net remitted to the court.*

Note 2.— *In cases in which a judgment debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed in order to evade payment on account of an attachment order issued by a court of law, the head of office may draw the pay of the judgment debtor in satisfaction of the attachment order, subject to the prescribed restrictions and remit the amount to the court concerned.*

The amount drawn as above be treated in the accounts in the same way as leave salary, or pay drawn by the Government employee concerned the particulars of the attachment order being cited, in the pay bill or acquittance roll as the case may be, as an authority from the charge and the courts receipt for the amount shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

When a Government employee 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 decrees against the insolvent shall, after the order of the insolvency, vest in the court that passed the order or the receiver, as the case may be. The attached amount instead of being sent to various

courts which issued the orders of attachment, shall be sent to the insolvency court or the Receiver, as the case may be, for prorata distribution among all the creditors of the insolvent Government employee.

Recoveries from the salary of Government employees on account of dues to the Co-operative Societies, registered under the various Co-operative Societies Act, when such Acts impose a statutory obligation on the Government. to make such deduction, shall be made by the drawing and disbursing officers in accordance with the procedure as laid down by Government from time to time.

(ii) PENSIONS

5.10 The liability of pension to attachment by a Civil Court is regulated by section II of Act XXII of 1871, which runs as follows:-

"No pension granted or continued by Government on political considerations, or on account of past services or present infirmities or as a compassionate allowance, and no money due or to become due, on account of any such pension or allowance, shall be liable to seizure; attachment or sequestration by process of any court in India at the instance of a creditor for any demand against the pensioner, or in satisfaction of a decree or order of any such court."

VIII - PROCEDURE FOR ISSUE OF PAY, ETC. TO MEMBERS OF THE AUXILIARY FORCE UNITS ON CALLING OUT OR EMBODIMENT.

5.11 The issue of pay, etc. of civilian Government employees 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 (reproduced in Appendix 13)

IX - COMMUNICATION TO AUDIT OF THE ORDERS AFFECTING PAY, ETC.

5.12 (a) orders of posting of Gazetted employees, should be communicated to the Accountant General by the competent authorities.

(b) Changes in the personnel of subordinate establishments and in their emoluments should be indicated in pay bills and absentee statement by the authorities preparing those documents, who are responsible that order of competent authority are obtained in each case as required by the rules. Orders of a special nature authorizing the grant to a non-gazetted Government employee (or ordering the discontinuance) of any increase in the emoluments or otherwise affecting the emoluments admissible to him against the sanctioned pay of the appointment which he holds should, however, be communicated to the Audit Office by letter.

(c) All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary posts should at once be communicated by letter to the Accountant General.

X - TRANSFER OF CHARGE

5.13 In the transfer of charge, the following points should be observed:-

(1) The cash book (or where no cash book is maintained, acquittance rolls) contingent register and imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and relieving Government employees, showing the cash and imprest balances, and the number of unused Cheques, if any, made over and received in transfer by them, respectively.

(2) The relieving Government employee in reporting that the transfer has been completed should bring to notice anything irregular or objectionable in the conduct of 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 article 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 casualty occurring or an emergent necessity arising for a Government employee to quit his charge, the next senior Government employee of the department present will take charge. When the person who takes charge is not a gazetted Government employee he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

(4) See also rule 5.49 of the Punjab Civil Service Rules, Volume I. Part I, for the certificate in respect of occupation of Government buildings used as residences.

ANNEXURE

(Referred to in rule 5.3- B)

Procedure to nominate any other person on, before or after retirement

1. Every pensioner who has retired on or before the date of commencement of these rules shall within six months nominate any person for the purpose of this rule in Form-A and submit it in triplicate by personal service after taking receipt or by sending through registered post acknowledgement due to the respective Pension Disbursing Authority through whom pension is drawn.

2. Within thirty days of the receipt of nomination in Form A, referred to in Para I, the Pension Disbursing Authority shall get the particulars of the pensioner, as mentioned in Form A, verified with reference to the available records and return to the pensioner, after obtaining a receipt thereof, the duplicate copy of the nomination in Form A duly attested by him or an officer authorized by him in this behalf. The triplicate copy shall be sent to the concerned department from where the pensioner and retired while the original copy of the nomination shall be recorded.

3. Every employee who is due to retire after the date of commencement of these rules shall submit the nomination in triplicate in Form A to the Head of Office of the Department from where he is retiring within three months before or after the date of retirement.

4. Within thirty days of the receipt of the nomination in Form A, under para 3, the Head of Office shall get the particulars of the pensioner as mentioned in Form A, verified with reference to the records of the establishment and return to the pensioner, after obtaining the receipt thereof, a duplicate copy of the nomination in Form A, duly attested him or by an officer authorised by him in this behalf. The triplicate copy duly attested shall be sent to the Audit Officer, who shall pass it on to the Pension Disbursing Authority along with the Pension Payment Order. If the pension payment order has already been issued in a particular case, the nomination shall be sent separately quoting Pension Payment Order number and other particulars of the pensioner to enable the Pension Disbursing Authority to link it up with the Pension Payment Order.

5. A notice of modification of nomination including cases where a nominee pre-deceases the pension shall be submitted triplicate in Form B to the Pension Disbursing Authority in the manner specified in para 1 and thereafter the provision of para 2 shall apply mutatis mutandis with modification as if it was made under para 1.

6. A nomination or a fresh nomination or a notice of modification of nomination shall be signed by the pensioner or, if he is illiterate, shall bear his thumb impression given in the presence of two witness who shall also sign a declaration to that effect in the nomination fresh nomination or notice of modification of nomination, as the case may be.

7. Nomination, fresh nomination or notice of modification of nomination shall take effect from the date of receipt thereof by the Pension Disbursing Authority or the Head of Office, as the case may be.

8. A nomination made under para 5 and accepted by the pension Disbursing authority or the Head of Office, shall be a conclusive proof with regard to the person nominated to receive arrears of pension of the pensioner under these rules.

9. The arrears of pension payable under these rules shall be paid in accordance with the provisions of the existing rules governing the mode of payment of pension.

FORM A

Pension Disbursing Authority/ Head Office
(Name of Bank/Treasury /Post Office/ Accounts Officer etc.)

Place

I,_____ (Name of the pensioner in capital letters) hereby nominate the person

Named below under rule 5.3-B of P.F.R., Vol. I:-

Name and address of the nominee	**Relationship with pensioner**	**Date of birth**	**If nominee is minor** **Name and address of person who may receive the said pension during the nominee's minority**	
1	2	3	4	
Name and address of the other nominee in case the nominee under columns (1) above predeceases the pensioner	**Relationship with pensioner**	**Date of birth, if the other nominee is minor**	**Name & Address of person who may receive the pension during the other nominee's minority**	**Contingency of the happening of which nomination shall become invalid**
5	6	7	8	9

Place_____
Date_____

Signature (or thumb-impression if
Illiterate and name of pensioner
Address: _____

Witness:-

Signature

Name and Address

Signature of Pension Disbursing Authority/Head of Office

(Acknowledgement to be sent by the Pension Disbursing Authority/Head of Office)

Certified that application/nomination has been received from _____ (Name of Pensioner) whose address is _____.

Place: _____
Date: _____

Signature of Pension Disbursing Authority/ Bank/
Treasury/P.O./Accounts Officer/ Head Office
Full Address: _____

FORM B

The Pension Disbursing Authority
Name of the Bank/Treasury/Post Office/Accounts Officer etc.
Place:

I, _____, (Name of Pensioner in Capital Letters) hereby make the following alternative nomination in cancellation of the previous nomination made on _____ under rule 5.3 B (P.F.R., Volume I):-

Name and address of the nominee	**Relationship with pensioner**	**Date of birth**	**<u>If nominee is minor</u> Name and address of person who may receive the said pension during the nominee's minority.**	
1	2	3	4	
Name and address of the other nominee in case the nominee under columns (1) above predeceases the pensioner	**Relationship with pensioner**	**Date of birth, if the other nominee is minor**	**Name & Address of person who may receive the pension during the other nominee's minority**	**Contingency of the happening of which nomination shall become invalid**
5	6	7	8	9

Place_____
Date_____

Signature (or thumb-impression if Illiterate and name of pensioner
Address: _____

Witness:-

Signature

Name and Address
Signature of Pension Disbursing Authority
Date Stamp

Certified that application/nomination (Form B) has been received from _____ (Name of the Pensioner) whose address is _____ Form A has been cancelled and returned to him.

Place:
Dated

Signature of Pension Disbursing Authority
P.O. /Bank/Treasury with full address

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CHAPTER - VI

PAY, ALLOWANCES, ETC. OF GAZETTED GOVERNMENT EMPLOYEES

I - PAY AND ALLOWANCES

6.1(a) Regular monthly pay and allowances of all the Gazetted Officers will be drawn and disbursed by the Drawing and Disbursing Officer of each department, the Drawing and Disbursing Officer will thus prepare a consolidated bill in respect of each sub-head and present it at the treasury as is done in the case of non-gazetted establishment.

(b) All other payments to Gazetted Officers e.g. Travelling Allowance and medical Reimbursement will be drawn by the respective drawing and disbursing officers in the form prescribed for non-gazetted staff and disbursed.

Exception.— *Claims to pay and allowances of Governor, Ministers, Speaker, Deputy Speaker, Member of Legislative Assembly, Officers appointed under the seal of the President and non-officials appointed in Committees etc., set up by the Government in whose case the existing procedure for the drawal and disbursement of pay and/or allowances will continue to apply.*

Note 1.— *In order to distinguish the bills in respect of claims of Gazetted Officers from those of non-gazetted Officers, the words "Gazetted Officers bill" will be written prominently at the top of the front page of such bills in red ink.. All the certificates which are required to be given in bills in respect of a claim will be given by the Heads of the Offices.*

Note 2.— *The drawing and disbursing officer shall arrange to obtain stamped acquittances from the gazetted officers concerned and preserve them in records as is done by him in the case of non-gazetted establishment.*

Note 3.— *The determination of pay and allowances of gazetted officers belonging to State will be done by the Head of the Offices in the same manner as for non-gazetted staff working under them. IN the case of pay and allowances of the head of office himself such determination will, however, be done by the next higher authority or the head of the department, as the case may been. IN the case of Officers belonging to All India Services and Heads of Departments not belonging to such services, the determination of pay and allowances will be done by the respective administrative department administering these Cadres/Officers.*

Note 4.— *The drawing and disbursing officers (Head of Offices) will also maintain such other records like register of bills etc. separately for the Gazetted Officers in the same forms in which these are maintained by them for the non-gazetted establishment.*

Note 5.— *In order to ensure proper accounting of the General Provident Fund Subscription, the pay bills of All India Services Officers, namely, IAS, IPS may be drawn on separate bills.*

6.2. The competent authority is not, at liberty to readjust the pay of Government employees by giving one Government employee more and another less the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the rules

governing the service to which the Government employee belongs. There is, however, no objection to excess appointments being made in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the higher grade. This liberty may not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher unit or cadre only one extra post in a lower unit or cadre is admissible.

Note 1.— *The members of the lower grade should normally be promoted to the higher grade in ordinary course. Moreover, such a promotion should be in their own line and not outside the normal line.*

Note 2.— *The excess appointment in the lower grade which is to be adjusted against a vacancy left unfilled in the higher grade in a gazetted capacity may be of a gazetted or a non-gazetted nature.*

II - TRANSFER OF CHARGE

6.3 Every transfer of charge of Gazetted Government employee should be reported by post on the same day to the Head of Department or other Controlling Authority concerned.

III - ENGAGEMENT OF PASSAGES

6.4 A Government employee entitled to passage concessions when desiring to obtain one, should apply to the Accountant General, Haryana, on P.F.R. Form 6, for the necessary certificate.

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CHAPTER - VII

PAY, ALLOWANCES, ETC. OF ESTABLISHMENT

I - DATE OF BIRTH

7.1 *Deleted.*

7.2 *Deleted.*

7.3 Every person newly appointed to a service or a post under Government should at the time of appointment declare the date of his birth by the Christian era with confirmatory evidence as far as possible confirmatory documentary evidence such as Matriculation Certificate, Municipal birth certificate and so on. If the exact date is not known as approximate date may be given. The actual date or the assumed date determined under note I below should be recorded in the History of Service, Service Book or any other record that may be kept in respect of the Government employee's service under Government and once recorded, it cannot be altered except in the case of a clerical error, without the previous orders of Government. See also Annexure-A to this Chapter

Note 1.— *(a) If a Government employee is unable to state his exact date of birth but can state the year, or year and month of birth, 1st July, or the 16th of the month, respectively, may be treated as the date of his birth*

(b) If a Government employee is only able to state his approximate age, his date of birth may be assumed to be the corresponding date after deducting the No. of year representing his age from his date of appointment.

(c) When a Government employee who first entered military employ is subsequently employed in a civil Department the date of birth for civil employment should be the date stated by him at the time of attestation, or if at the time of attestation he stated only his age, the date of birth should be deducted with reference to that age according to the method indicated in sub-para (b) above.

Note 2.— *Omitted.*

Note 3.— *For administrative instructions in respect of alterations in the date of birth see Annexure A to this Chapter.*

7.4 *Deleted.*

II - ALTERATION OF ESTABLISHMENT

7.5 When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them together with the proposition statement, if necessary, under rule 7.6 should be submitted to the competent authority. In this letter should be set out inter alia—

(i) the present cost, either of the section of sections affected or of the total establishment as the circumstances of the case may indicate to be necessary;

(ii) details of the pay of the post or posts and the number of posts which it is proposed to add or modify; and

(iii) as, accurate an estimate as possible of the extra cost involved.

Note 1.— *In determining the extra cost, allowance, whether fixed or variable, should be included.*

Note 2.— *The authorities submitting the proposals should take into account any claims to pensions that may arise in consequence of their proposals with reference to Article 429 of the Civil Service Regulations and Note I below rule 5.2 of the Punjab Civil Services Regulations, Volume II and certify to their having done so in their proposals. The estimate of extra cost due to variable allowances, cannot be exact but should be as accurate as possible.*

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 detail should be given of these items and of any other part of the scheme so connected with them that, unless, it is explained, it must 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 medical college, and the sanction of higher authority is required only because it is desired to create posts in the Provincial Medical Service for the Principal and three Professors. Full details of the teaching staff should be given, because without these the necessity for the appointment in the Provincial Medical Service cannot be gauged. No details should be given of the clerical or other subordinate staff.*

Example 2.— *It is proposed to establish a Medical School and the sanction of higher authority is required only because it is proposed to create an appointment in the Provincial Medical Service for the Principal. No details are required of the staff proposed for the school except the Principal, because the knowledge of these details is not necessary in order to determine whether an appointment in the Provincial Medical 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 purpose of sanction, and when the scheme requires the sanction of higher authority, in the letter submitting the proposal 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 establishment 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 employee 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.

7.6 (a) Whenever any large scale or complicated proposals are made for the revision of the existing or the creation of new establishments including those which require the sanctions of Government, the letter explaining the proposals should be accompanied by a proposition statement in duplicate in P.F.R. Form 9.

Note.— *The simpler P.F.R. Form 10, may be used in cases when the full details of P.F.R. Form 9 are not necessary.*

(b) The details to be shown in proposition statement will be determined by the following principles:-

(i) The proposition statement, 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 consists of both Class IV and superior employees, 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 details set out in Rule 7.5 above should be observed.

Note 1.— *The fixed allowances referred to in note to Rule 7.5 above should be entered in proposition statements vacancies statements are prepared but the variable allowances should be included therein.*

Note 2.— *Sweepers, Bhisties and other Class IV employees whose pay is drawn on contingent bills need not be included in the proposition statement.*

Note 3.— *Proposition statements are required for all temporary changes in establishment except (1) in those cases where pay is passed against a budget grant, (2)in the case of temporary establishment for work which is quite outside the ordinary routine of administration, e.g., census, plague, and special duty of any kind.*

Note 4.— *When it is proposed to change all or part of a temporary establishment into a permanent establishment the "present scale" column in the proposition statement, must show both the temporary and the permanent establishment; thus the increase in the permanent scale will be balanced by the temporary scale decreased.*

7.7 Where the pay of any post existing or proposed rises from a minimum to a maximum by periodical increments, the average monthly cost and not the actual or the commencing cost, must be given. The average monthly cost in such cases should be calculated in accordance with the following formulae:-

Explanations (1).— *Formula (1) is to be used in the case of gazetted posts, while formula (2) in the case of non-gazetted posts. In cases where one grade is the channel of promotion to a another grade, that is to say, where everybody in the first grade is ultimately promoted to the second grade, formula (3) may be adopted to find the average costs of posts in the first grade. The use of formula (4) should be restricted to cases involving an elaborate scale, consisting of two or more sections with efficiency bars at one or more stages.*

Explanations (2).— *To find the average cost of a post in the junior scale of an All-India Service formula (3) should be used.*

FORMULAE FOR CALCULATING AVERAGE COST OF TIME SCALE OF PAY

FORMULA (1)

$$\text{Average pay} = \frac{A + B}{2} + \frac{(B - A)}{2}\ 1 - (R+1)\ \{.014 + \frac{1 - .01R}{F - E}\}$$

FORMULA (2)

$$\text{Average Pay} = \frac{A+B}{2} + \frac{(B-A)}{2}\ [\ (1 - R+1)\ \{.021 + \frac{1 - .015R}{F - E}\}$$

In the formula (1) and (2)—

A = minimum pay,

B = maximum pay,

R = period of rise

E = average age at entry in the grade, and

F = average age at retirement on superannuation pension.

This may be taken to be 55 in almost every case unless there are special reasons to take it either at the lower or a higher figure.

FORMULA (3)

$$\text{Average pay} = \frac{A-C}{2} - \frac{(C-A)}{2}\left[1 - (S+1)\left\{.006 + \frac{1 - .004S}{G - E}\right\}\right]$$

In Formula (3)—

A = minimum pay

C = pay just before promotion to the second Grade

S = period of rise from A to C

E = average age at entry in the first grade, and

C = average age at the time of promotion to the second grade.

FORMULA (4)

$$\text{Average pay} = \tfrac{1}{2}(A + W_1B_1 + W_2B_2 + X_1C_1 + X_2C_2)$$

Where A = the initial pay of the scale.

B_1B_2 = *the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks.*

W_1W_2 = *the proportion of the establishment which would normally reach the maximum of* B_1B_2 *respectively.*

C_1C_2 = *the pay at the different efficiency bars, and*

X_1X_2 = *the proportion of the establishment which would normally be detained at* C_1C_2 *respectively.*

Note.— *Where the pay is not the incremental, it is sufficient, so enter in the column headed "Maximum".*

7.8 The proposition statement or the proposal for revision should be forwarded direct to Government to avoid any delay. If the Administrative Department feel that the proposition statement forwarded by the Head of Department, if any particular case, requires verification of the cost involved, that Department may at their discretion refer the statement to the Accountant General, Haryana, for verification. Where, however, the Administrative Department feel convinced that the figures furnished by the Head of Department are correct, the verification of the figures may by the Accountant General, Haryana, be dispensed with.

7.9 The statement prescribed in paragraph 16.12 of the Punjab Budget Manual (Fourth Edition) should also be submitted when necessary.

7.10 In cases where a revised proposition statement is sent before Government has accorded sanction to a proposition statement still under its consideration, the existing scale should be entered in the revised proposition statement with a note that an application for its revision involving an annual expenditure of Rs._____ is already before Government.

III - MONTHLY PAY BILL

(i) PREPARATION OF BILLS

7.11 Instructions regarding the preparation and payment of establishment and travelling allowance bills are contained in Section I of Chapter IV of the Subsidiary Treasury Rules which should be carefully observed by all the drawing officers.

Drawing officers are responsible for seeing that pay bills are checked and initialed by a responsible Government employee and that the check must always include verification of the total amount entered in the bills. Failure to observe these precautions as well as those regarding disbursement of money drawn (mentioned in the succeeding rules) will render them liable for making good any loss that may occur thereby.

Note 1.— *The pay bills of Assistant Surgeons, Class-II (non-gazetted; employed under Zila Parishad and Municipal Committees should be presented to, and paid by, the Zila Parishad or Municipal Committees concerned. Such bills not be presented at the treasury.*

Note 2.— *When Government employee signs an absentee statement accompanying an establishment bill, he should see that a diagonal line is drawn across the blank space, if any, below the last entry, Similarly if the statement is blank he should see that a diagonal line drawn across it with the word "blank" in brackets in the middle of the line.*

Note 3.— *See also rule 7.15 infra.*

Note 4.— *Recoveries made from non-gazetted Government employee on account of attachment order issued by courts of law (vide Rule 5.9) should not be made from the bills but should be made in cash and then remitted to the Court concerned. The receipt of the Court should be obtained and filed with the attachment register, For recoveries on account of security deposits see Subsidiary Treasury Rules 3.5 et. seq.*

(ii) DISBURSEMENT OF MONEYS DRAWN ON MONTHLY BILLS

7.12 (i) The head of an office is personally responsible for every pay 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 out-stations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the bill, the head of the office concerned may, at his discretion, maintain separate acquittances rolls in P.F.R. Form-II for each set of payments made at one place or at one time. 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, it being drawn a new 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 period not exceeding three months. Provided proper arrangements can be made for the safe custody of the sums retained. Pay must not, under any circumstances, be placed in deposit. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittances rolls and office copies of bills, it is not necessary for him to

keep a detailed account showing the amounts drawn from the treasury from time to time and their subsequent disposal. There is no objection, however to such an account being maintained in a subsidiary register if found convenient.

(ii) Acquittances rolls and receipted office copies of bills are not required to be submitted to the Accountant General but as they are important records they should be stamped, paid and preserved carefully for the periods specified in Appendix 6.

In respect of payments made through Acquittances Rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'paid' stamp, duly attested by the drawing officer need be affixed only against the total disbursed amount of the Acquittances Roll. In respect of undisbursed amounts paid subsequently the items should be stamped "paid" individually and attested by the drawing officer while signing the Cash Book.

(iii) Cash drawn on pay and travelling allowance bills of establishments should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowances should be kept in a Register in P.F.R. Form II-A. Entries of the total and particular amounts of undisbursed pay and allowances may be made against each bill serially, and subsequent payments thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by the Gazetted Officer. From this Register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund, either in cash or by short drawl from the next bill.

Note 1.— *This rule applies also to cash received by a subordinate Government employee for payment of pay and allowances of Government employees serving under him.*

Note 2.— *Omitted.*

7.13 (i) When a drawing officer checks an acquittances roll, where one is prepared, he should either himself total up the items of it, check the total against the total of the corresponding establishment bill and the money received from the treasury and see that any difference between the total is properly accounted for; or cause all this to be done by a gazetted Government employee or where no gazetted Government employee is available, by the Superintendent or the Head Clerk of the office.

(ii) Wherever practicable, it should be arranged that disbursement on account of establishment bills are not made by the clerk who prepared them, and the maintenance of separate acquittances rolls is dispensed with as far as possible.

7.14 Heads of offices are responsible for seeing that signatures on office copies of the pay bills or acquittances rolls as the case may be, are taken by the official making the payment at the time of payment and not by the Bill Clerk previous to payment; and that in the case of offices in which Government employees are present on the spot, payments are ordinarily made to them in person and not to a third person on the authority of the payees.

7.15 The head of an office is not at liberty to re-adjust the pay of Government employees by giving one Government employee 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 rules governing the service to which the Government employee belongs. But in the case of non-gazetted establishments divided into separate units or cadres carrying different scales of pay, there is no objection to excess appointments being made in a lower unit or cadre against an equal or greater number of vacancies left unfilled in the 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 unit or cadre only one extra post in a lower unit or cadre is admissible.

Note.— *This rule is applicable to Gazetted Officers also- see rule 6.2.*

7.16 The Drawing and Disbursing Officers shall be responsible for timely disbursement of the leave salary of non-gazetted Government employees on leave in India

Charges for remittances of pay and allowances of establishment by postal money order when so permitted by the competent authority under rule 8.3 may, however, be paid from the State Revenues and debited to the departmental contingencies.

Note.— *This rule applies also to remittances of contingent charges rewards etc. payable to non-gazetted Government employees.*

IV - RECORD OF SERVICE

(i) SERVICE BOOKS

7.17 Special attention is drawn to the rules regarding the maintenance of service books; which are given in Chapter 12 of the Punjab Civil Services Rules, Volume I, Part I. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service book, and every entry should be attested at the time by the head of the office.

Note.— *It is the duty of all heads of offices to see that the service books, of the establishments employed under them are punctually and regularly written up, that the entries made on the opening pages are re-attested at least every five years, and that no member of the office has access to the books.*

7.18 (1) 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 employee concerned are correctly recorded in each service book, should record 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)".

Note.— *The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.*

(2) (a) The head of the office in recording the annual certificate of verification should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in a writing by the Government employee, as well as a record of the evidence of his contemporaries, is attached to the book.

When, however, a non-gazetted Government employee is transferred from one office to another the head of the office under whom he was originally employed, should record in the service book under his signature the result of the verification of service, with reference to pay bills and acquittances rolls, in respect of the whole period during which the Government employee was employed under him, before forwarding the service book to the office where the services are transferred.

(b) In cases where such transfer also involves permanent transfer of the Government employee from the audit Control of one audit officer to that of another, the qualifying service for the purpose of pension rendered up to the date of the transfer should be got verified and a certificate to that effect recorded in the Service Book by the audit officer concerned before the service book is forwarded to the office where the service of the Government employee are transferred

(c) *Omitted.*

(3) *Omitted.*

(ii) SERVICE ROLLS

7.19 Rules 7.18 regarding the verification of service and recording of certificate by the head of the office applies also to the service rolls kept under the rule 12.11 of Punjab Civil Services Rules, Volume I, Part I.

ANNEXURE - A

(Referred to in Rule 7.3 and note 3 thereunder)

1. [In regard to the date of birth a declaration of age made at the time of, or for the purpose of entry into Government Service, shall as against the Government employee in question, be deemed to be conclusive unless he applied for correction of his age as recorded within two years from the date of his entry into Government service. No application submitted beyond the stipulated period of two years for change in date of birth will be entertained, wherever the application for correction of his age is submitted by the employee within a period of two years from the date of his entry into Government service, the same would be considered by the Government in consultation with the Chief Secretary to Government of Haryana. Government however, reserves the right to make a correction in the recorded age of Government employee at any time against the interest of that Government employee when it is satisfied that the age recorded in his service book or in the history of services of a Government employee is incorrect and has been incorrectly recorded with the object that the Government employee may derive some unfair advantage there from.][1]
2. The orders in this annexure have effect from the 4th July 1928. With regard to persons in Government service on that date one year from that date was allowed within which they could apply for correction of their recorded date of birth.
3. [When a Government employee, within the period allowed or at a later stage, makes an application for the correction of his date of birth as recorded, a special inquiry should be held to ascertain his correct age and reference should be made to all available sources of information such as certified copies of entries in the municipal birth register, university or, school age certificate, Janam patries or horoscopes. Wherever the application is supported by certified copies of entries in the Municipal Birth Register or Village Chowkidara Register or the Police Station Records, the applicant would be required to submit the details of birth entries of all his brothers and sisters borne of the same parentage in order to establish that the entry really pertains to the employee concerned and not to anyone of his senior or junior brother or sister. This is important keeping in view that the names of children are invariably not recorded at the time of birth in such records. It should however, be remembered that it is entirely discretionary on the part of the sanctioning authority to refuse or grant such applications and no alternation should be allowed unless it has satisfactorily been proved that the date of birth as originally given by the applicant was a bona fide mistake and that he has derived no unfair advantage there from.][1]
4. The result of every such enquiry should, in the case of non-gazetted employees, be briefly stated in their service books and if a correction is sanctioned the fact should be reported to the Accountant General.

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[1] Substituted vide Notification No. 2/2/299-3FR-II, dated 13.08.2001.

CHAPTER - VIII

CONTINGENCIES

I - INTRODUCTORY

8.1 The rules of procedure prescribed in this Chapter shall apply primarily to "Contingencies" but miscellaneous expenditure as defined in Note 1under rule 4.44 of the Subsidiary Treasury Rules which is not classed as contingencies is also subject to these rules, except in so for as it may be governed by any special rules of procedure in other Chapters of this book or by departmental regulations.

Note.— *Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from treasury.*

II - CLASSIFICATION OF CHARGES

8.2 Contingent charges incurred on the public service are divided into the following three main classes, the classification adopted in each department or office being determined by orders of competent authority:-

(i) **Contract Contingencies.—** those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure as and when required, with proper sanction, if necessary. They generally consist of charges the annual incidence of which can be governed with reasonable accuracy.

(ii) **Countersigned Contingencies.—** to include such contingent charges as may require the approval of Controlling authority before they can be admitted as legitimate expenditure against the Government such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Accountant General,-vide rule 8.9 below.

In some cases, the control over these contingencies is exercised before payment. In such cases monthly detailed bills are not required to be submitted to the Accountant General, but the bills exhibits full details of the charges. See also sub-rule I under Subsidiary Treasury Rule 4.53.

(iii) **Audited Contingencies.—** i.e., those which are under the direct audit of the Accountant General, for which the bills paid at the treasury are ordinarily complete with sub-vouchers for items in excess of Rs.1,000 and which do not require countersignature.

III - GENERAL RULES

8.3 Subject to the sanction of the competent authority to the incurring of expenditure and to the provisions of the rules in this Chapter a Drawing officer may draw money from the treasury for contingent expenses, within the amount allotted to him in the budget estimate or otherwise, unless there is something novel, doubtful or irregular or irregular in the

character of the expenditure. As explained in Note 1 under Subsidiary Treasury Rule 4.44 the term contingent expenses as used in this rule includes also other expenditure such as scholarships, stipends, rewards, fees, bonus, grants for uniforms, equipments, grants-in-aid, contributions, donations, etc.

As regards drawing money for grants-in-aid, see rule 4.4 of the Subsidiary Treasury Rules.

Note 1.— *In cases where any scales in regard to contingent charges (e.g., rewards for destruction of wild animals) have been prescribed by Government, those scales should be strictly adhered to.*

Note 2.— *In the case of non-recurring charges, the competent sanctioning authority may, where this course is more convenient, accord sanction by countersigning the bill on which the money is drawn, prior to its drawal, instead of by a separate sanction.*

Note 3.— *Special rules relating to the following matters are contained in the appendices quoted against them:-*

(1)	General rules for the supply of articles for the public service	Appendix 14
(2)	Miscellaneous rules regarding contingent expenditure	Appendix 15
(3)	Supply of liveries and clothing	Appendix 16
(4)	Supply of articles from jails, Co-operative societies and industrial institutions	Appendix 17

Note 4.— *Instructions relating to the Purchase of Stationery and Printing Stores are contained in the Punjab Printing and Stationery Manual..*

8.4. No pay of any kind and no additions to pay may be charged as contingent expenditure. See, however, rule 7.16.

Exceptions.— *The following are examples of charges which may be treated as contingent expenditure:-*

(a) Hot weather establishment.

(b) Mazdoors engaged on the manual labour and paid at daily or monthly wages.

(c) Sweepers (Whether whole-time servants or not)

(d) Extra potedars engaged under Subsidiary Treasury Rule 5.42 to accompany remittances, etc.

(e) Temporary Field Establishments on (Survey and Settlement).

(f) Different classes of class IV employees given below (whole-time servants or not) declared as ineligible for pension as well as those who may in future be declared to be non-pensionable.

Skilled employees.— *Cycle mechanics, lampmen, gasmen, sikligars, workshop coolies, camel sowars, chaudharies, mistries (other than those employed in the Public Works Department) potedars except those employed in the Haryana Civil and Irrigation Secretaries, Granthis, tindals, boatmen-bearers, cooks, dhobis khidmatdars, table servants, tailors, cho-guards syces, cattle attendants, mates and regulation beldars at the headworks of canals and branches and escapes in the Irrigation Branch, mail clerks, oilmen and motor attendants in the Irrigation Branch, oilmen, trolly men employed for carriage of dak and cleaners employed in the Police Department, barbers employed in the Haryana Armed Police and literate labourers and firemen at the Government Cattle Farm, Hisar.*

Note.— *In the case of tindals, boatmen, malis, mali-choukidars, mates, clock regulator beldars or motor attendants in the PWD, their wages are debited to the Works on which they are employed and not to contingencies.*

Unskilled employees.— *Tent-pitchers, messengers, dak-runners, coolies, bula-wis, mazkurs watermen, cleaners in hospitals, patrols telegraph peons, bullock-men, wood-cutters, cow-herds, shepherds, muleteers, calfmen, weighmen and porters, also bellow boys, ploughmen and watermen on donkeys at the Government Cattle Farm, Hisar.*

Note 1.— *No Class IV employees of the Boarding Houses attached to Government High Schools and Colleges except Chowkidars and sweepers should be paid from State Revenues.*

Note 2.— *The pay of guage readers, daffadars and barkandazes in the irrigation Department is drawn on establishment bills and not on contingent bills.*

Note 3.— *(A) Pay of the employees (mentioned below) is drawn on contingent bills with effect from 1st October,1911:-*

(1) Water carriers as opposed to bhisties

(2) Gardeners or malis.

(3) Collies on fixed pay.

(4) Cooks.

(5) Herdsmen

(6) Bearers (including farashes)

(7) Lamp and boot boys.

(8) Servants other than peons.

(9) Bullock-drivers.

(10) Cattle attendants

(11) Grass-cutters.

(12) *Cyces.*

(13) *Laskars (on canals).*

(14) *Khansamas.*

(B) *It is not intended to abrogate the pensionary rights of Government employees who were holding pensionable appointments on the date of the change in the method of drawing their pay but menial employees belonging to the classes enumerated above who were appointed subsequent to the date of the change will have no claim to pension.*

Note 4.— *Contingent charges incurred on account of the wages of coolies engaged on annual 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 entertained and paid. The audit will call for some of the paid muster- rolls in each quarter and checked them to see that they are properly maintained.*

In the case of all other class IV employees certificates in the following form should be furnished by the disbursing officer:-

(i) *Certified that skilled employees at the rate of _____ unskilled employees at the rate of _____whose pay is being drawn in the bill have been sanctioned by _____with effect from_____ to _____or with effect from_____ to_____ or with effect from_____ to _____or with effect from _____for an indefinite period in exercise of the powers under _____ and that they were actually entertained during the period for which their pay has been drawn in this bill.*

(ii) *Certified that the rates of pay of employees drawn in this bill are in no case higher than those fixed by the Deputy Commissioner of this district for the corresponding period except where exempted by the competent authority _____vide Haryana Government letter No._____ dated _____.*

(iii) *Also certified that the unskilled employees whose pay has been charges in this bill were employed at the rates not higher than those sanctioned by the Deputy Commissioner.*

(iv) *Also certified that no charges on account of pay of employees which have been left undrawn for more than twelve months are included in the bill"*

Note 5.— *Where dak runners are employed solely for a particular work of a temporary nature not exceeding six months they may be treated as work-charged establishment. No details as to the rates of pay and periods for which the pay of employees is drawn need be entered in the bills. The provisions of this rule will not apply in cases in which a personal claim on account of pay of contingency employees has been left undrawn for more than six months in which case the period for which case the period for which the pay of employee is drawn shall be specified in the contingent bill.*

Note 6.— *Contingent bills preferring claims for rents, electricity and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of State Government Offices should be accompanied by the following certificates signed by the Disbursing Officer.—*

"Certified that the amount drawn on account of rent, rates and taxes in contingent bill No.----------,dated the ----------,was actually paid to the parties concerned and that (i) no portion of the building for which the expenditure was incurred was utilized for residential or other purposes during the period the charges were paid.

(2) The expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered from the under mentioned Government employees from whom it was due."

Provided that in the case of drawing and disbursing officers who do not find it possible to furnish the first portion of the certificate prescribed above due to the fact that the imprest amounts held by each of them are much less than the monthly rate of contingent expenditure on rent, rates and taxes, etc, required to be paid by each of them to different parties, the following certificates should be furnished in lieu of the first portion of the certificate prescribed above.

"Certified that—

(a) the amounts drawn on account of rent, rates and taxes etc, in previous contingent bill No.----------, dated the ----------have been paid to the parties concerned and that,----------.

(b) the amount drawn in this will be paid to the parties on realization.

8.5 Actual payee's receipts duly stamped, where necessary, showing full particulars of the charge should invariably be obtained when making payments of claims against Government.

In order to avoid their being used again all such receipts. Except those required to be submitted to the Controlling Officer and the Audit Officer, should be stamped "cancelled", by the drawing officer at the time of initialing the entries relating to them in the contingent registers. The sub-vouchers submitted to the Controlling officer which he is not required to forward to the Audit Office will be cancelled by him after check and the cancellation attested at the time of countersigning the bill.

Note 1.— *A payee who has signed a postal money order receipt, need not be required to give a separate receipt, but as it is essential to know on what account the payment was made, the sender of the money order should secure this information by noting in the postal money order receipt the necessary particulars of the payment after the printed words: Received Payment of the sum specified above on account of _____ "the payees*

signature on this endorsement will them be all that will be necessary and the postal money order receipt may be treated as a sufficient voucher for the expenditure.

Similarly Value Payable Parcel covers showing the amount paid to the post office may be treated as payee's receipts Provided they are certified to by the paying officer and are furnished in addition to the regular invoice or bill of the firm showing details of the items paid for.

Note 2.— *Payment shall be allowed without the Production of actual payees receipt at the rate of 15 paise per 40 kilogram/package subject to a maximum of 50 paise at one place as loading/un-loading charges at bus stand/railway station.*

Note 3.— *Sub-vouchers which are required to be sent to the Accountant General, should be cancelled so as to prevent their fraudulent use, either by the drawing Officer or by the controlling Officer, as the case may be, before sending them to the Accountant General.*

8.5-A. In the case of diet and road money of witness a certificate in the following form should be given on the contingent bills:-

"Certified that diet and road money of witness have been paid at the rates fixed by the High Court".

IV - SPECIAL RULES RELATING TO PARTICULAR KINDS OF CONTINGENCIES AND OTHER EXPENDITURE

(i) CONTRACT CONTINGENCIES

8.6 In the case of contract contingencies all sub-vouchers should be retained in the office of the disbursing officer.

8.7 As under the contract system disbursing officers are entirely responsible for the regularity of the expenditure charged against contract grants, it is unnecessary to show the details of expenditure under the head "Miscellaneous" in contract contingent bills. At the same time it should be understood that the Accountant General is not debarred from calling for details if, for any reasons, he considers this course advisable in particular cases.

(ii) COUNTERSIGNED CONTINGENCIES

8.8 (a) From the monthly totals of the contingent register (vide rule 8.15) the monthly details bill will, in the case of contingent charges countersigned after payment, be prepared in P.F.R. Form 12, 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 of the bill will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub vouchers included in each. The amount shown in the bill must be agreed with total of the abstract bills cashed at the treasury during the month. The difference, if any,

between the total of a detailed bill and the head of the office and submitted to the controlling officer with all sub-vouchers above [Rs 500][2] his signature to the certificat4e endorsed on the bill taking the place of the smaller ones.

(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.

Note 1.— *District Officer need not personally give the certificate required from a disbursing officer, with the sanction of the Commissioner, he may delegate the duty to one of his gazetted subordinates.*

Note 2.— *When in paying rewards to informers, it is not considered desirable to disclosed the names of the payees a certificate in the handwriting of the collector 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 payees receipt ordinarily required.*

Note 3.— *The limit of [Rs.500][1] laid down in this rule is subject to alteration by the Comptroller and Auditor General.*

Note 4.— *There are occasions when it is not possible to meet the charge from the permanent advance, or even where this is possible, there is delay in obtaining the payee's receipt, e.g., when the payee happens to reside at a distance and the amount has to be remitted to him. In such cases the particulars of sub-vouchers to follow should invariably be stated in the appropriate space, immediately below the disbursement certificate on the contingent bill form.*

Note 5.— *The following instructions should be carefully observed in preparing detailed contingent bills:-*

(a) One detailed contingent bill should be prepared for the amount drawn on all abstract contingent bills in any one month, and should be headed as appertaining to the month in which payment was actually made from the treasury.

(b) Charges on account of one major head only should be included in one detailed contingent bill.

(c) All sub-vouchers for items exceeding [Rs.500][1] each should be noted with their amounts in column 1 of the detailed bill provided for the purpose.

(d) Details of miscellaneous charges or other items should be fully given in the detailed bill.

Note 6.— *The sanction of the competent authority should, where necessary, be quoted in the detailed bill.*

[2] Substituted vide Notification No. 2/4/2000-3FR-II, dated 19.04.2002.

8.9 On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of items requiring explanation and the bill will then be reviewed by the counter signing officer with the sub-vouchers. Any disallowances, with the number of the sub-voucher concerned and explanation of the objection, will be noted on the bill and in the "Remarks" column of the contingent register, and the amounts shown in the register in the columns affected will be corrected in red ink; the countersigning officer will then enter in the register, the date of admission under his initials, sign the bill, and dispatch it to the Audit Officer direct with the vouchers for items in excess of [Rs.500][3] his signature to the certificate endorsed on the bill taking the place of the smaller ones.

Note 1.— *The term "items" refers to the items of expenditure and not items of charges, e.g., a charge for Rs.220 for section writers should not be required to be supported by a sub-voucher if the amount is made up 61 sums paid to several individuals, none of which exceeds [Rs.500][2].*

The limit of Rs.200 is, however, subject to alternation by the Comptroller and Auditor-General.

Note 2.— *In the absence of the countersigning officer the examination and countersignature of the bill may be performed by some responsible gazetted Government employee authorised by the countersigning officer.*

8.10 The statement referred to in Subsidiary Treasury Rule 4.49 are, on receipt in the office of the Accountant General, forwarded by him to the countersigning officers concerned. The latter should see that they are returned to the Accountant General with suitable entries made in columns 5 and 6 and note of any error in column 4, within a week of their receipt by them.

8.11 In the register maintained in the office of the countersigning officer the columns to the right will be written up as follows.—

That concerning detailed bill show the date of its receipt. The column for date of admission will show the date of dispatch of the counter signed bill. In the register maintained by the disbursing officer the entry in this column will record the date of recovery of any disallowance or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered, any disallowance will be record by each in the column of remarks on the same line with the figure affected.

8.12 After dispatch of the detailed bill to the Audit Office, the counter signing officer shall communicate any disallowance to the drawing office and its amount shall without fail be refunded by short drawing in the next contingent bill presented at the treasury for the same department or office. The gross amount of each sub-voucher shall be entered in such bills and below the total shall be entered "Deduct disallowed from bill of

[3] Substituted vide Notification No. 2/4/2000-3FR-II, dated 19.04.2002.

_____Rs._____", and the receipt given being for the net amount only, If, after correspondence the countersigning officer withdraws his objection, the amount may be redrawn in the next bill presented at the treasury by entering after the total of the sub-vouchers "Add amount of disallowance from bill of, refunded by deduction from contingent bill No._____, dated_____, and 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 disbursers registers are those of amounts drawn 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 amount 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.*

Note 2.— *Omitted.*

(iii) AUDITED CONTINGENCIES

8.13 In the case of audited contingencies sub-vouchers for items not exceeding [Rs.500][4] should be retained in the office of the drawing officer and those above that limit should be attached to the contingent bills in support of the charges they represent.

Note 1.— *See also Subsidiary Treasury Rule 4.51 and the notes there-under.*

Note 2.— *See also notes 2, 3, 4, and 6 below rule 8.8 and note 1 below Rule 8.9.*

(iv) GRANT-IN-AID

8.14 Grants-in-aid or contributions to educational and other institutions, local bodies and Co-operative Societies are sanctioned either by the Government or the authorities subordinate to it (Heads of Departments, etc.,) and are regulated by the orders contained in rule 19.9 of this volume, and the detailed rules made by the Heads of Departments under the powers vested in them. After the budget allotments have been communicated by the Finance Department, the payment is authorized at the treasury vide Subsidiary Treasury Rule 4.4. The following further instructions are issued for the guidance of sanctioning authorities in the matter of according sanctions for grants-in-aid.

(a) (1) Unless in any case Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects, the order should also specify the time-limit within which the grant or each installment of it is to be spent.

[4] Substituted vide Notification No. 2/4/2000-3FR-II, dated 19.04.2002.

(2) 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 or services such as building, water-supply schemes and the like, the sanctioning authority should use its discretion in authorizing payments according to the needs of the work. The authority signing or countersigning a bill for grants-in-aid under Subsidiary Treasury Rules 4.4 and 4.71 should see that money is not drawn in advance or requirements. There should be no occasion for a rush for payment of these grants in the month of March.

(3) Before a grant is paid to any public body or institution, the sanctioning authority should as far as possible insist on obtaining an audited statement of the account of the body, or institution concerned in order to see that the grant-in-aid is justified by the financial position of the guarantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that the accounts should be audited in every case by the Audit Department and it will be sufficient, therefore, if the accounts are certified as correct by a Registered Accountant or other recognized body of auditors,. In the case of small institutions which cannot afford to obtain the services of a Registered Accountant or other registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from the submission of accounts audited in this fashion.

The authority sanctioning a grant, while communicating the sanction to the Accountant General should state whether the audited statement of accounts has been received when required or, whether the grantee has been exempted from submitting the statement.

Note.— *This order applies both to non-official institutions and to semi-official ones, such as Public Clubs, etc.*

(b) In cases in which conditions are attached to the utilization of grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise the departmental officer on whose signature or countersignature the grant-in-aid bill was drawn should be primarily responsible for certifying to the Accountant General, where necessary, the fulfillment of the conditions attaching to the grant, unless there is any special rule or order to the contrary. The certificate should be furnished in such form and at such interval as may be agreed between the Accountant General and the Head of the Department concerned. Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports, statements, etc, in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure, from the grant are inspected or audited locally, the inspection or audit report, as the case may be, will either include a certificate that the conditions attaching to the

grant have been or are being fulfilled or will give details of the breaches of those conditions.

(c) Unless it is otherwise ordered by Government every grant made, for a specific object is subject to the implied conditions:-

(i) that the grant will be spent upon the object with a reasonable time, if no time limit has been fixed by the sanctioning authority:-

(ii) that any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to Government.

8.14-A. In order to ensure that the grants-in-aid are not disbursed to the local bodies before they are required by them, the instructions given below should be observed.—

(a) Grants-in-aid, other than those relating to works to be executed, through the agency of the Public Works Departments:-

(1) The sanctioning authority will issue the necessary letter of authority to the Accountant General, or the Treasury Officer, as the case may be, for the payment of the amount required for immediate disbursement.

(2) The letter of authority will contain instructions that no drawl shall be allowed except on a regular bill signed by the President or the Chairman of Local Body concerned and countersigned by a Government employee named in the letter of authority.

(3) The Government employee so named shall be responsible for satisfying himself that the money is not drawn by the local body in advance of requirements. He shall not, therefore, countersign the bill unless it is supported by the actual bill of contractors or suppliers.

(b) For the grants-in-aid to local bodies for works to be executed through the agency of the Public Works Department:-

(1) The orders sanctioning the grant-in-aid to the local body and requiring the Public Works Department to execute the work on behalf of the local body as a contribution work shall be issued simultaneously and the local body shall be informed accordingly.

(2) The sanctioning authority will issue the letter of authority to the Accountant General or to the Treasury Officer, as the case may be for the payment of the amount required for immediate disbursement.

(3) The letter of authority will contain instructions that no drawal shall be allowed except on a bill presented by the local body and made payable by transfer credit to “Public Works Deposits”.

Note.— *Grants-in-aid to local bodies, private associations, etc, unconnected with Government are made for various purposes. Some of these grants are recurring and are paid year after*

year and other are merely lump sum grants to be paid for a definite number of years and then stopped. In the case of such grants-in-aid the Head of Department, when the total grant for the entire head is communicated to him at the commencement of the year, should issue definite orders authorizing the Accountant General to disburse each such grant-in-aid included in his estimates, This would give him an opportunity of reviewing the grants and of deciding whether they are to be continued or not and thereby avoid the real danger of grants on being paid automatically year after even after their justification has ceased.

[8.14-B The accounts of a grantee institution or organization shall remain open to inspection and/or internal audit by the Accountant General (Audit) Haryana, whenever the institution or organization is called upon to do so and a provision to this effect should invariably be incorporated in all orders sanctioning grant-in-aid.][5]

V - RECORD OF CONTINGENT EXPENDITURE - CONTINGENT REGISTER.

8.15 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 employee to whom this duty has been delegated by him (see rule 8.25 below) shall be entered against the date of payment of each item.

This register will be in P.F.R. Form 13. The actual details such as the number of columns to be opened, the sub-heads and detailed heads and such further detailed classification may be required for purpose of control, will be settled by the Accountant General and the controlling authority to suit the conditions of each department and office. As a general rule the most common sub-heads and detailed heads may have separate columns with appropriation noted at the top. The less important and trivial items may be lumped together in one column when each of the separate item need not be accounted for or watched separately. Any charge falling under any of the separate columns, but requiring explanation may be described in the column headed “Description” though the amount of it is entered only in its special column, and the same “Description” column will serve also for note 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 pay any of Punkha Pullers) entered in the other columns belong.

Note 1.— *If more convenient, a separate register may be maintained for each class of contingent charges (see rule 8.2).*

Note 2.— *If during the absence of the head of the office and of the Government employee to whom this duty has been delegated, the entries have been initialed by a non-gazetted Government employee the register must be reviewed and the entries re-initialled by the head of the office or such gazetted Government employee on return to headquarters.*

[5] Inserted vide Notification No. No. 2/3/2008-4FR, Dated 8th/16th April, 2010.

Note 3.— *When any sub-vouchers which should accompany a contingent bill are to follow a note to this effect should invariably be made in the "Remarks" column of the Contingent Register in order that the necessity for furnishing these vouchers as early as possible may not be overlooked.*

Note 4.— *The contingent register maintained under this rule gives full information in respect of contingent charges. It is, therefore, not necessary to prepare and preserve office copies of contingent bills.*

8.16 As each payment is made, entries must be made in the contingent register of the date of payment, the name of payee and the number of sub vouchers in the three columns to the left, and the amount in the proper column; and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.

Note.— *Regarding the entries to be made in the final columns, see rule 8.11.*

8.17 To enable the disbursing officer to which the progress of the expenditure under each detailed head, as compared with the budget appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer (see rule 8.21) from the commencement of the year up to the end of the last expired month.

The charges relating to two or more major heads are not to 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 may, unless they are reviewed by different authorities, appear in one bill.

In such a case, the joint grant (vide Subsidiary Treasury Rule 4.45) may be entered in one register only for the purposes of control, the account adjustment being left to the Accountant General.

Note.— *See also Subsidiary Treasury Rule 4.46.*

VI - PURCHASE OF SERVICE POSTAGE STAMPS

8.18 *Omitted.*

VII - PAYMENTS FOR ARTICLES ORDERED DIRECT FROM THE UNITED KINGDOM

8.19 Payments for articles obtained by a direct order from private firms and individuals in the United Kingdom can be made only through the High Commissioner of India vide paragraph 8 (c) of Appendix 14. The Government employee desiring such a payment should, as soon as all the formalities necessary in connection with the receipt, inspection and verification of articles have been completed, forward the firm's bill in original to the Accountant General for audit and payment. Particular care should be taken to ensure that no double payment is authorized in respect of the same claim.

The Accountant General when making remittances to the High Commissioner will endorse to the Government employee concerned a copy of his letter of authority (in form S.Y.289.D) addressed to supplying firms.

Bill for stores ordered by Government employees in India direct from firms abroad on f.o.b. basis subject to inspection by the Director-General, India Stores Department, London, may, however, be paid by the High Commissioner In such cases the purchasing Government employees, may if they consider it desirable authorize the suppliers to submit their bills to the Director-General, India Stores Department, London, who will certify that the stores referred to therein have been inspected by him and dispatched under his arrangement. After verification the Director-General will pass them on to the High Commissioner for payment. Such payments are passed on to the Accountant General through the Remittance Account supported by the supplier's bills duly certified by the Director-General, India Stores Department, London.

Note 1.— *Special care should be exercised by the purchasing Government employee in differentiating the articles purchased through the agency of the Director-General of Stores India Stores Department, London from those merely delivered to or shipped through his agency. In the former case payment cannot be made from India; whereas in the latter case procedure prescribed above should be observed.*

Note 2.— *The procedure laid down in this rule should be followed mutatis mutandis in the case of other payments e.g. those chargeable to the estimates for a work to be made direct to a party in the United Kingdom.*

VIII - INSPECTING OFFICER'S BILLS

8.20 An inspecting officer who is not authorized to take advances on account of office contingent charges should provide himself with a portion of his permanent advance and recoup himself from time to time by presenting at the different treasuries or offices of disbursement contingent bills, in the ordinary form.

In the case of countersigned contingent charges, one detailed bill may, adjust money drawn at more than one treasury details of places of payment of the several encashed bills, as well as their dates and amounts being noted at foot of the bill. The amounts drawn must be taken as final payments, and not as advances.

IX - INTER- DEPARTMENTAL TRANSFERS

8.21 In the case of work done by a Government factory (such as jail, mint, workshop) as also in other cases in which inter-departmental adjustments are permissible (see Appendix 3) the Government employee in charge shall if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government employee served, who on approving the invoice, will countersignal, and

return one copy to the supplying Government employee. Another copy he will file in his own office and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before dispatching his monthly bill, he must post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree to forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer the amount of such a bill must in like manner be separately entered. Such invoices shall never be retained by the countersigning officer.

Note 1.— *The Government employee served cannot charge the amount in his contingent bill, as no cash payment is made but only a book adjustment is made in the Account Office; but the amount available for contingent expenditure is reduced, and so to work out the available balance note is made in the register of contingent expenditure and in the statement of account at foot of the bill.*

Note 2.— *One of the invoices returned to the Supplying Government employee by the Government employee supplied should have a note in red ink, entered therein, showing in what month's Department Return credit has been taken for the value of the supply, and it should then be forwarded by the former to the Accountant General, who will adjust the amount in his books.*

Note 3.— *When an abstract or detailed bill includes any charge on account of work bills and such bills are not attached to it, a note should be made on it stating the particular bill to which the work bills have been attached.*

Note 4.— *In case Superintendents of Jails delay in sending their work bills for March (or any other month of which the cost has not been adjusted later than the 10th of April following) Government employees supplied should remind them, so that the charges may be adjusted in that year's accounts and the submission of detailed bills may not be delayed beyond 15th April.*

Disbursing Officer should attach to their detailed bills for March a certificate to the effect that they have accounted for, in that or in previous month's detailed bills, the cost of all jails supplies made to them up to 31st March.

Controlling Officer should not countersign and forward to the Accountant General any details bill for March unless it is accompanied by the certificate prescribed above. At the same time they should dispatch the bill so as to reach the Account Office not later than the 25th of April.

Note 5.— *All waste paper should be carefully stored and sent periodically to the nearest paper making Jail, provided the price paid by the Jail or the paper is sufficient to cover the cost of carriage.*

The amount of the Waste Paper n Bill, when adjusted by transfer, should be entered in the Departmental Return for the same month in which the bill has been sent to the Account Office after obtaining the countersignature of the Superintendent of Jail irrespective of the month in which the supply has actually been made.

Note 6.— *In the case of Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the Audit Office. A Government employee of this department receiving stores will adjust the amount of the Invoice in his accounts by crediting it to the supplying Government employee and debiting it to the service head concerned and will send the third copy of the invoice to the Audit Office in support of the entry in his accounts. Similarly, if he happens to be the supplying Government employee, he will charge the amount expended in his accounts as a debit to the Government employee supplied and send the countersigned invoice to the Audit Office as a voucher for the expenditure.*

Note 7.— *Bills for telephone charges are forwarded in duplicate and not in triplicate to the Government employee served who, on approving the bill, will countersign both and return one copy to the supplying Government employee. The other copy he will submit with the contingent bill to the Audit Office after making the necessary notes in his contingent register.*

Note 8.— *The following instructions should be printed on all forms of invoices for the supply of stores, etc., and the Government employee served should be required to company with them before accepting a bill:-*

"It is essential for accounting purposes that the entries below be filled in. Failure to do so bill result in unnecessary delay and return of this invoice for compliance:-

(1)	*Head of charge (Major and Sub-head, Primary and Secondary unit)*	
(2)	*Month and year to which charge relates*	
(3)	*Designation of the Accounts Officer to whom the charge is debitable*	
(4)	*Name of the State to which debitable*	

Note 9.— *Bills are submitted in quadruplicate by suppliers to Inspecting Officer of the Indian Stores Department. The latter, after completion of certificate No. I on the bill retains the quadruplicate copy for record in his office and passes on three copies to the consignee. The consignee completes certificate No. 2 on the bill and keeping the triplicate copy for his office record, send s two copies (the original and duplicate) to the Audit Officer, Indian Stores Department, for payment. On receipt of the two copies, the Audit Officer records necessary payment order on the original copy issues Cheques to the suppliers in payment and then raises necessary debit against the Accounts Officer of the consignee, the duplicate copy being sent to the Accounts Officer in support of the debit. The original copy*

is essentially necessary in the office of the Audit Officer, Indian Stores Department, as payment order cannot be recorded on any other copy.

In the case of such bills, the particulars and amount thereof should be noted the memorandum of expenditure in the contingent bill, which need not be supported by a copy of the bill as is required in the case of either work bills.

8.22 Government commercial concerns in the Punjab have been permitted to settle their accounts with other departments by the method of making actual payments instead of by book transfer as laid down in paragraph 15 of Appendix 3. This system will apply both in the case of payments to be made to the concerns, and in the case of payments to be made by the concerns by other departments for services rendered or supplies made. In both cases the payments will be made by Cheques, Reserve Bank Government draft or demand drafts. Payment in cash is prohibited altogether. As the issue of a Reserve Bank Government draft for less than Rs.25 is not permissible the payment is permitted by means of postal money order of petty sums not exceeding Rs.25 either to or by concerns. Cheques or demand drafts should be crossed and marked "not negotiable Accounts Payee only "so as to ensure credit of the sale –proceeds of the Cheques, etc., to a Government Head of account at the treasury.

X - EXPENDITURE FOR OTHER GOVERNMENT EMPLOYEES

8.23 When a Government employee makes purchases or incurs expenditure through a Government employee in another district and 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 Reserve Bank Government drafts but otherwise every Government employee who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment from the Government employee 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 employee requiring the expenditure is attached and therefore a Government employee should address his applications 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 articles, to the police officer, who would deal with the charge not less than Rs.500 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 should always rest with the originating Government employee.

Note.– *This rule does not apply to expenditure to local funds, which should always be recovered.*

XI - RESPONSIBILTY OF DRAWING OFFICERS

8.24 The responsibility of drawing officers is determined by the provisions of rule 2.31. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are carefully observed and that in the case of contract contingencies, the expenditure does not cause any excess over the amount fixed therefore. He is also to see that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded.

8.25 Where there is more than one gazetted Government employee attached to an office the head of the office may delegate to a gazetted Government employee subordinate to him the immediate responsibility for the supervision of the contingent bills and registers and checking and canceling the vouchers. The delegation of power will not, however, relive the head of the office of the responsibility of seeing that the grants placed at his deposal are disbursed in a proper manner and under due authority. With the extension of the system of contract grant the control of expenditure rests chiefly on him and it is important that he should make use of the authority delegated with due caution.

Note 1.— *The disbursing officers are responsible for checking expenditure in cases where an annual limit is imposed on their spending powers. The audit will be satisfied if the disbursing officer merely furnishes a certificate either on the bill itself or separately when ever such a charge is sanctioned or incurred, to the effect that the total charges so far incurred during the year do not exceed the prescribed annual limit.*

Note 2.— *Nazarat officers referred to in para 10.17 of the District Office Manual, Punjab, excepting routine items such as diet money of witnesses, electricity bills and menials pay should not pass any item of new expenditure exceeding two hundred rupees only without the sanction of the Disbursing Officers.*

XII - RESPONSIBILITY OF CONTROLLING OFFICERS

8.26 It is the responsibility of the countersigning officer to see that items of expenditure included in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and in order; that the calculations are correct and specially that the grants have not been exceeded nor are they likely to be exceeded, and that the Accountant General has been 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 drawing officer and insist on its being checked.

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CHAPTER - IX

MISCELLANEOUS CHARGES

I - REFUNDS

9.1 (a) Subject to the provision of the relevant Acts and rules made there under a competent authority may accord sanction to a refund of revenue which may either be given on the vouchers itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Accountant General

(b) Refunds of revenue are broadly classified as:-

(i) refunds to which the claimants are legally entitled; and

(ii) refunds which are made exgratia Government being under no legal obligation to make them.

Note 1.— *Refunds of revenue are not registered as expenditure for purposes of grants or appropriation.*

Note 2.— *Remissions of revenue allowed before collection treated as reductions of demands and cash payments of revenue after collection as refunds.*

(c) No check can be exercised over refunds of revenue in the Account Office except in cases where full details of the collections of such revenue are received in that office, either through the treasury accounts or other documents e.g., Fine statements. It is therefore, essential that every refund should be noted against the original credit in the departmental accounts or other documents in which the money received are entered in detail and a certificate of such a note having been made must be given in all vouchers for refunds.

9.2 Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are regulated by departmental rules.

9.2-A. (a) Refunds of passport fees should be allowed in cases where the application for a passport is withdrawn before it reaches the State Government.

(b) Refunds are allowed on Court Fee Stamps affixed to passport applications which are rejected by Government. There is no time-limit for allowing such refunds on this account.

9.3 Before a remission or refund of any kind, otherwise in order, is allowed, the original demand or realization, as the case may be, must be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book or other document as to make the entertainment of a double or erroneous claim impossible. Any acknowledgement previously granted should, if possible, be taken back, and destroyed and a note of the repayment recorded on the counterfoil of the receipt,

Note 1.— *As a precaution against double refunds of land revenue or other receipts the details of which are not furnished to the Accountant General, the amount and the date of each such*

refund should be noted by the Treasury Officer against the original item of credit in the Treasury Receipt Register or in the cash book if the item has not been credited in a separate receipt register.

Note 2.— *Payments on account of refunds should be recorded by the Treasury Officer in a register in P.F.R. Form 14. In the column "Miscellaneous Refunds" only those items will be entered which cannot be recorded under any other column in the form.*

Note 3.— *A collector or other Government employee concerned should on passing an order of refund at once issue to the payee a refund order combined with a notice inviting the persons to whom the refund is to be made to receive payment at the treasury. See also Subsidiary Treasury Rules 4.59-A(2) and B (1).*

Note 4.— *There is no objection to the payment of the refund vouchers of revenue deposits through a recognized bank in whose favour they are endorsed by the payee.*

II - COMPENSATION FOR LAND

9.4 The procedure to be observed for the payment of compensation for land taken up for public purposes is regulated by the rules in Part I of Appendix 18.

Note.— *See also notes below paragraph 8 of Appendix 3.*

9.5 In cases where landed property is acquired by Government by voluntary agreements the department concerned should be careful to see that in order to avoid any possible claims for interest, payment is made before or immediately after taking possession. If for any reason, this course is impracticable, the circumstances of the case should be reported through the Commissioner and Financial Commissioner for the information of Government. All preliminaries to acquisition, such as examination of title deeds, etc., should be completed before possession is taken.

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CHAPTER - X

LOANS AND ADVANCES

I - GENERAL

(i) SANCTIONS

10.1 A competent authority may sanction loans and advances to private individuals, local bodies and Government employees for the purposes and subject to the conditions specified in the following rules.

(ii) ESTIMATES

10.2 Provision should be made in the Budget for all loans and advances which can be foreseen; a timely estimate both of the advances and of the recoveries of the coming year should, therefore, be made in accordance with the provisions of the Punjab Budget Manual.

II - LOANS TO LOCAL BODIES, REVENUE ADVANCES, ETC.

(i) ISSUE OF LOAN MONEY

10.3 Unless in any case Government direct otherwise the issue of loan money shall be governed by the following rules:-

(i) Every loan granted to a Municipality or other Corporation will be recorded in the books of the Accountant General and no part of it can be issued except under his authority (see Subsidiary Treasury Rule 4.110).

(ii) No department or Government employee may incur any expenditure or any liabilities against a sanctioned loan, unless a statement in writing is first obtained from the Accountant General that the amount is available out of such loan and has been placed by him in a separate account so as to be available for proposed expenditure.

(iii) The Accountant General before furnishing the statement mentioned in the preceding clause, will ascertain that the Municipality or other party responsible for the loan has assented to the arrangement or that it is distinctly stated by the Government among the terms of the loan.

(iv) Funds spent under clause (ii) shall reckon for interest as if they were drawn on the last day of the month in the accounts of which they are including by the spending department or Government employee.

(ii) CONDITIONS OF REPAYMENT

10.4 Loans and advances are usually made to local bodies under the following rules:-

(a) A specific term should be fixed which should be as short as possible, within which each loan or advance should be fully repaid with interest due. The term may in very special cases extend to 30 years.

(b) The term is to be calculated from the date on which the loan is completely taken up or declared by the competent authority to be closed.

(c) The repayment of loans should be effected by instalments which should ordinarily be fixed on a half-yearly or yearly basis, due dates for payment being specially provided.

(d) Installments paid before the due date will be taken entirely to principal unless, of course, any interest for a preceding period is overdue.

Note 1.— *When a loan of public money is taken out in instalments the first half yearly repayment should not be demanded until six months after the last installment 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 installment of a loan the Government may at any time, declare the loan closed and order repayment of capital to begin. The Accountant General will bring to notice any delay that appears to him to require this remedy and he will take this step whether there are any dates fixed for the taking of instalments or not.*

Note 2.— *If, in any case dates have been fixed for the payment of interest, or the repayment of instalments of debt, then such repayment should not begin, until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only 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 31st March and the interest to be payable on 30th June and 31st December, the first half yearly installment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.*

Note 3.— *Notes 1 and 2 are applicable mutatis mutandis to loans the repayments of which are made by other half-yearly instalments.*

Note 4.— *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 installment is not punctually repaid, the fixed installment will not in the end discharge the loan.*

(iii) INTEREST

10.5 (i) Interest should be charged at the rate provided by Government for any particular loan or for the class of loans concerned.

(ii) 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 should be calculated as—

$$\text{"Number of days} \times \text{yearly rate of interest."} \over 365$$

unless any other method of calculations is prescribed in any particular case or class of cases. The amount of interest received should be credited to the head 'XVI-Interest - Interest on Loans and Advances by the State Government."

(iv) DEFAULTS IN PAYMENT

10.6 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.

10.7 (a) Any default in the payment of interest upon a loan or advance or in the payment of the principal will be promptly reported by the Accountant General to Government. On receipt of such a report the Government should immediately take steps to get the default remedied.

Note.— *The responsibility of the Accountant General under this rule refers only to the loans the detailed accounts for which are kept up by him.*

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced, it should not be less than 8 percent per annum.

(v) PLUS AND MINUS MEMORANDUM MAINTAINED AT TREASURIES IN CONNECTION WITH REVENUE ADVANCES

10.8 If a Government employee authorized to make revenue advances desires to question the accuracy of the plus and minus memorandum of loans and advances maintained at the treasury in which transactions of each loan are separately recorded (vide Article 90 of Account Code. Volume II), he must address the Accountant General and satisfy him as to its incorrectness and ask in to correct it. Every Government employee should, therefore, see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury copy a copy of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury to show the amount of interest and of principal separately so that they may be separately credited in the treasury accounts, as the former must not, and the latter must be, credited in the treasury plus and minus memorandum of loans and advances.

Note.— *In the case of Takavi advances recoveries effected in one district on account of advances made in another district, should not be included in the plus and minus memorandum of the treasury in which the recovery is effected but shown separately as distinct items in miscellaneous portion of the cash account, the intimation of the recovery being at the same time sent to the Treasury Officer who has made the advance so that he may include it in his plus and minus memorandum. Recoveries so account of Public*

Works Takavi advances should be shown distinctly in the schedule of unclassified items appended to the cash account.

(vi) REVENUE DEPARTMENT RETURNS

10.9 (a) 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 then with the figures of the return.

(b) The Accountant General will at the close of every half-year's accounts, send to the Financial-Commissioner as the Chief Revenue Controlling Authority a return in such form as may be agreed upon, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

(vii) IRRECOVERABLE LOANS AND ADVANCES

10.10 A competent authority may remit or write off any advances which may be found irrecoverable or otherwise. Such loans or advances should be debited to the State Revenues by per contra credit to the loan or advance account concerned.

See note 2 below Rule 18.4.

10.11 In respect of Revenue or other advances for the detailed controlled accounting and supervision of which departmental offices are responsible, it is the duty of the departmental authorities concerned as soon as any such advance is ascertained to be irrecoverable, to take necessary steps to get it written off the accounts under the sanction of competent authority and to advise the Accountant General, in order that he may make the necessary adjustment in the accounts. Irrecoverable advances written off should, never the less, be registered by the Departmental Authorities in a separate account or record, in order that any possible eventual recovery may be made; such recoveries will not affect the treasury plus and minus memorandum, and will be taken as revenue. See also note below Article 90 of Account Code, Volume II.

Note 1.— *In the case of Revenue and other advances mentioned in para 12.8 of Punjab Budget Manual (Fourth Edition, the responsibility for supervision, accounting and control devolves upon the departmental authorities and details rules and instructions governing them are contained in the Departmental regulation (Punjab Government U.O. No. 6568-FR-52, dated 11th September 1952).*

Note 2.— *In the case of loans to private individuals or private parties under any scheme, the detailed accounts of such loans shall be maintained by the departmental authorities concerned instead of the Accountant General, Haryana. The departmental authorities will also be responsible to watch their recoveries and to see that conditions attached to each*

loan or advance are fulfilled. The Accountant General will however continue to maintain detailed accounts and watch the recovery and the fulfillment of the conditions in the case of loans to the institutions and organizations etc.

(viii) ANNUAL REVIEW

10.12 An Annual report upon outstanding loans and advances will be submitted by the Accountant General for review by the Government.

(ix) SUBMISSION OF UTILIZATION CERTIFICATES

10.12-A. In order to ensure the proper utilization of loans given by the State Government to third parties, the following procedure should be observed, namely:-

(a) the authorities sanctioning the loans will furnish to the Audit Office the utilization certificate in individual cases in respect of loans, the detailed accounts of which are required to be maintained by Audit Officer, viz., loans to Local Bodies, improvement Trusts etc. etc.

(b) In the case of Loans to Local Bodies and to Co-operative Societies, the accounts of which are audited by the departmental auditors viz, the Examiner, Local Fund Accounts and the Registrar, Co-operative Societies, the utilization certificate will be furnished by the sanctioning authorities to the Audit Officer for the total amount of loans disbursed to these bodies / institutions for various purposes during each year on the basis of the audit report of the Examiner, Local Fund Accounts, or other departmental Auditors certifying the proper utilization of the loans.

(c) In case of loans, the detailed accounts of which are maintained by the departmental officers, the consolidated utilization certificates (except in the case of loans to individual) may be furnished to the audit by the Head of Departments or the Chief Controlling Officers administering the loan for the total amount of loans disbursed each year. The certificates should indicate the year-wise break-up of the loans for which utilization certificates are furnished.

(d) In the case of loans sanctioned in favour of individuals, the detailed accounts of which are maintained in the Audit office, the consolidated certificates need not be furnished to the Audit Office.

(e) the utilization certificates should be supplied to the Audit Office within twelve months after the close of the financial year in respect of the loans granted during the previous financial year on the basis of the terms and conditions of the loans

III - LOANS AND ADVANCES TO GOVERNMENT EMPLOYEES.

Note.— *It is not permissible to sanction loan or advance to a Government employee which involves a breach of any of the canons of financial propriety (see rule 2.10). In any case in which a cash grant would be within the powers of sanction of a particular authority, the grant of an advance not exceeding the cash grant will not require the sanction of a higher authority.*

(i) GENERAL

10.13 Rules in this section do not ordinarily apply to Government employee who are not in permanent Government employee. As the pay of such Government employee does not constitute adequate security for a loan advances should not ordinarily be granted to them. In special cases, however, if the circumstances admit of the provision of adequate security, advances may be granted in accordance with the terms of these rules, to officiating or temporary Government employees, without any substantive appointment under the general or special sanction of the Finance Department.

Note 1.— *Advances for.—*

(i) the construction of a house;

(ii) the purchase of a house;

(iii) the repayment of a private loan taken for the purchase of a house;

(iv) repairs to a house; and

(v) the purchase of a bicycle;

Will also be admissible to temporary or officiating Government employees without any substantive appointment provided:-

(i) they furnish adequate surely of permanent Government employees in addition to mortgaging their house, hypothecating their bicycle to Government; and

(ii) the Department in which they are working also certify that the concerned Government employee will continue in service for a sufficient long period to enable full recovery of the advance together with interest accrued being effected before termination of his services.

Note 2.— *In cases where the conditions of note 1 are fulfilled the advances may be sanctioned to temporary or officiating Government employees without any substantive appointment by the Heads of Departments concerned.*

10.14 The last pay certificate granted to a Government employee under transfer must specify the original amount of such advances, the amount repaid and the balance together with interest, if any, accrued in accordance with rule 10.15 remaining due.

10.15 Simple interest at the rate fixed, by the competent authority, for the purpose should be charged on advances granted to Government employees for house building (including advances for the purchase and repair of houses) and for the purchase of motor cars, motor boats motor cycles, and other conveyances and typewriters and in certain circumstances for the payment of special passage advances made in England by the High Commissioner of India vide exception 2 under rule 10.25 (b) and of passages overseas the grant of which is regulated by the orders contained in rule 10.25 (g). The interest should be calculated on balances outstanding on the last day of each month.

In cases, where, under rule 5.1 pay bills for a month are disbursed before the end of the month, an installment in repayment of an advance received through the pay bill will be taken as having been refunded on the 1st of the following month, the normal date for disbursement of pay.

If, in any particular case, an advance is drawn in more than one installment, the rate of interest recoverable should be determined with reference to the date on which the first installment is drawn.

Note 1.— *In the case of the gazetted officers who are their own drawing officers and in whose case the personal audit is conducted by Audit Officer, the audit officer shall calculate the interest due on the advance just after the recovery of last but two instalments of the principal, and raise the demand against the officer concerned with the proviso that in case the last two instalments are not paid in time, the amount of interest will increase. In the case of non-gazetted Government employees where the "Head of Office" draws and disburses rests with the Head of Office. The Audit Office shall, however, check the correctness of the interest recovered from the non-gazetted Government employee in post audit. The Audit shall also furnish such particular as the Head of Office may require for calculation interest as well as such assistance he may need.*

Note 2.— *In cases where on account of premature death or retirement of a Government employee, it becomes necessary to recover a part of the outstanding balance of interest bearing advance sanctioned to him and interest on the amount of such advance by adjustment either against his death-cum-retirement gratuity or leave salary actually drawn after the date of his premature death or retirement, as the case may be, no interest shall be charged on the amount of advance thus adjusted death-cum-retirement gratuity and leave salary if any, beyond the date of date of death or retirement of the Government employee.*

[Note 3.— *In cases where the competent authority finds that the loanee has misutilized the loan or has overdue installments of interest and principal, penal interest at the rate not less than 8% per annum or at such rate as the Government may decide from time to time, shall be imposed on the loanee.]*[6]

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[6] Inserted vide Notification No. 2/2/2005-4FR, 15th June, 2009.

(ii) HOUSE BUILDING ADVANCES

(a) Advances for construction of a house

10.16 Advance to Government employee for the construction of houses are regulated by the following rules:-

(i) Advance may be made under proper sanction (vide Rule 10.1) to Government employees who desire to built houses for occupation by themselves in or outside Haryana where they intend to settle down. No Advance is ordinarily permissible to a Government employee who is likely to retire before complete recovery can be effected.

(ii) All such Advances must be bona fide required for the purpose of building suitable houses for the personal residence of the Government employees concerned and if the account of advance is more than what shall be actually expended for the purpose, the surplus shall be refunded to Government

(iii) The advance should be drawn by instalments the amount of each installment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the installment has been actually utilized for the purpose for which it was drawn before the next installment is paid. The repayment shall commence from the fourth issue of pay after the first installment is taken and be completed in four years.

Note 1.— *If an advance is paid in lump sum the recovery shall commence from the fourth issue of pay after the payment of advance.*

Note 2.— *A certificate furnished by the Government employee concerned certifying that the amount drawn has been utilized by him will be a sufficient proof of the amount having been actually utilized.*

(iv) No advance shall exceed eighteen months pay of the Government employee to whom it is made, not more than one advance shall be made for the same house; and no Government employee may receive a second advance while any portion of previous advance with interest accrued thereon is outstanding against him.

A second house-building advance should not be granted for building a second house at the same station. Such applications for second house building advances in the same station should be submitted for the orders of the competent authority.

Note 1.— *In order to guard against speculation on the part of Government employees it has been decided that the house built with the first advance should in variably be disposed of by the Government employee before the second advance is granted and the amount of such advance together with the sale proceeds of the first house should not exceed eighteen months pay of the Government employee.*

Note 2.— *Dearness Pay', "Personal pay' and Officiating Pay' shall be treated as part of pay for the purpose of grant of advances for building etc., of houses but not ' Special Pay'.*

(v) Recovery will be made by deducting monthly instalments, equal to one ninety-sixth parts of the advance, from the pay bill of the Government employee concerned. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments, if the Government employee receiving the advance so desires. The amount of interest will be recovered in one or more instalments each such installment being not appreciably greater than the instalments by which the principal was recovered. The amount of interest calculated under rule 10.15 will be recovered in one or more installments, each such installment being not appreciably greater than the installment being not which the principal was recovered The recovery of the interest will commence from the month following that in which the repayment of the principal has been completed

Note.— *The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last installment, when the remaining balance including any fraction of a rupee should be recovered.*

(vi) In order to secure Government from loss consequent on a Government employee dying or quitting the service before complete repayment of the advance, with interest accrued thereon, the house so built, together with the land it stands upon, must be mortgaged to Government by whom the mortgage will be released on liquidation of the full amount due.

Note.— *The mortgage bond will be prepared in P.F.R. Form 15 and the re-conveyance in P.F.R. Form 16. The mortgage bond is exempt from duty chargeable under section 40, clause (b), of Schedule I of the Stamp Act. It should, however, be duly registered.*

(vii) The Government employee must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

Note 1.— *This rule does not preclude the grant of an advance to person who does not possess full proprietary right in the land upon which he intends to built, provided the sanctioning authority is satisfied that the applicant has a lease of which the un-expired, 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 Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any sub-demise by the lease (the mortgagor).The mortgage bond in such cases will be prepared in P.F.R. Form 17.*

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion, ask the Government employee 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 taken to

recover the said dues including interest thereon, if any, from the pay of the Government employee concerned for payment to the parties concerned.

Note 2.— *The applicants title to the property should be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the Revenue and Registration authorities, or if technical legal advice is necessary, the Legal Remembrancer should be consulted. It should be seen that in the case of a house building advance, he has undisputed title to the land on which it is proposed to built and that in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.*

Note 3.— *This rule does not also preclude the grant of advance for the purposes of building houses on plots of land taken on lease from Government in New Delhi, even though in such cases the Government employee concerned becomes entitled to a perpetual lease only on the production of a certificate from the Chief Commissioner that the building on the plot leased have been completed in accordance with agreed conditions. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an Agreement in P.F.R. Form 18 undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he obtains a lease. Advances sanctioned under this note will be made in instalments, the first installment not exceeding the amount of the premium paid for the site and subsequent instalments being based on the progress of work.*

Note 4.— *The Head of the Office in the case of a non-gazetted Government employee and the Controlling Officer in the case of a Gazetted Government employee should, when asking for the authority for payment (vide,--Subsidiary Treasury Rule 4.113) send to the Accountant General a certificate either in the bill in which the advance is drawn or separately, to the effect that the mortgaged bond in P.F.R. form 15 has been executed by the Government employee taking advance and that it has been duly registered.*

(viii) A Government employee quitting, or removed from the station where he has built a house, before the whole amount due has been liquidated will continue to be liable to the deductio0n of his monthly installment until the advance with interest accrued thereon has been repaid, but with the special sanction of Government he may be allowed to dispose of the house, provided he is thereby enable to clear off at once the whole amount due or to transfer it to any Government employee of his own or higher rank, the future deductions being made from the pay of such Government employee

(ix) Application for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and

pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government. See also rule 10.20 infra.

Note.— *Advance may also be given, where considered necessary for the purchase of land on which to construct a house, if the other conditions laid down in this rule are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed eighteen months pay of the Government employee concerned.*

The Government employee should sign an agreement in P.F.R. Form 19 at the time of taking an advance for the purchase of the land and the amount should not exceed what is required for the purpose. A mortgage deed in P.F.R. Form 20 should be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed must be registered with in four months of its execution.

The mortgage bond should be kept in the safe custody of the authority sanctioning the advance and should not be released without a report from the Accountant General that the advance has been fully repaid.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in Appendix 19 should be followed.

The intention of the terms of agreement in P.F.R. Form 19 will be met if the head of the office satisfies himself that the house is actually begun within five months of the advance being drawn. The departmental superiors of the grantee of the advance should also satisfy themselves that the building operations are completed without any avoidable delay.

(b) Advance for purchase of a house

10.17 An advance may be made to a Government employee in exceptional circumstances, for the purchase of a house, the general principles of Rule 10.16 being applicable, and the Government employee being required, to addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house. See also rule 10.20 infra.

Note 1.— *An advance drawn under this rule may include provision not only for the cost of the house purchased but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.*

Note 2.— *The advance may be drawn in full at once, but satisfactory evidence should be produced before the Accountant General to show that the amount advanced for the purchase has been spent within 3 months of its drawal and the amount advanced for repairs or improvements (see Note 1 above) within a further period of 2 months. A certificate to this effect from the head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years, Interest will be calculated in accordance with rule 10.15 and the recovery thereof will be made as laid down in clause (v) under rule 10.16.*

Note 3.— *When asking for the authority for payment of the advance (Vide – Subsidiary Treasury Rule 4.113) the Controlling Officer should record on the bills a certificate to the effect that he has secured and retained with him an agreement in P.F.R. Form 19, signed by the applicant pending execution of the final mortgage bond in P.F.R. Form 15, after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Accountant General as soon as possible.*

Note 4.— *"Dearness Pay", 'Personal Pay' and 'Officiating Pay' shall be treated as part of pay for grant of advances for this purpose but not "Special Pay".*

(c) Advance for repayment of a private loan taken for purchase of a house

10.18 An advance may also be given for the purpose of repaying a private loan taken by a Government employee expressly (i) for the purchase of land for building a house or (ii) for the purchase of a house, provided:-

(1) that the usual conditions specified in the Note under clause (ix) of rule 10.16 and in Rule 10.17 and the notes there under are satisfied.

(2) that the applicant has through his private loan acquired an unencumbered title to the land or the house purchased; and

(3) that the original loan for the purchase of the land or the house, as the case may be, was taken not more than eighteen months before the date of receipt of the application for an advance to discharge the private debt.

Note.— *See also Rule 10.20 infra.*

(d) Advance for repairs to a house

10.19 An advance may be made under the following conditions to a Government employee to enable him to effect repairs to his house:-

(i) An advance may be made only if (I) the repair are required to make the house habitable; (2) they are not in the nature of ordinary repairs; and (3) they involve an outlay large in comparison with the value of the house

(ii) Not more than one advance is admissible in respect of the same house.

(iii) No advance shall exceed six months pay of the Government employee to whom it is made, and it will be drawn as laid down in clause (iii) under rule 10.16.

(iv) An advance may be made to a Government employee to repair a house which he has built or purchased with a previous advance under rule 10.16. or 10.17 but unless the competent authority permits otherwise, at least five years must lapse since the previous advance was drawn.

(v) Subject to the above the general principles of Rule 10.16 and 10.17 as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated and recovered in accordance with Rule 10.15 and clause (v) under Rule 10.16.

Note 1.— *See also rule 10.20.*

Note 2.— *"Dearness pay," "Personal Pay" and "Officiating Pay" shall be treated as part of pay for grant of advances for this purpose but not "Special Pay".*

(e) Advances in the event of joint ownership of land /house by a Government employee with his /her wife/husband.

10.19A (1) Where the land is to be purchased jointly by a Government employee and his wife or her husband, as the case may be, and to construct a house thereon or to enlarge living accommodation in the existing house on the said land jointly owned a Government employee and his wife or her husband, as the case may be or where the house is or is proposed to be built upon the land owned by a Government employee jointly with his wife or her husband, as the case may be, or where a ready built house is to be purchased jointly a Government employee with his wife or her husband, as the case may be, the Government employee must satisfy the sanctioning authority regarding his and his wife's title or her and her husband's title, as the case may be, to such land or house.

Provided that both the husband and wife are willing to mortgage the land and the house to be constructed thereon in favour of the Governor of Haryana as security for repayment of the house building advance.

(2) The application by a Government employee for the grant of a house building advance shall be accompanied by a letter from his wife or her husband, as the case may be and if the loan applied for is sanctioned, the wife or the husband shall mortgage her or his share of the land and property, jointly with the Government as security for the repayment of the house building advance.

(3) Where the property is free hold and is held in the joint names of husband and wife the mortgage deed shall be in PFR Form 17A and where the property is lease hold and is held in joint names of husband and wife the mortgage deed shall be in PFR Form 17-B.

Note 1.— *The provisions of rules 10.16 to 10.20 mutatis mutandis shall also be applicable to cases covered under this rule.*

Note 2.— *If husband and wife both are Government employees and are eligible for the grant of a house building advance under the rules, it shall be admissible to only one of them*

(f) Instructions for dealing with application for advances for construction purchase or repair of house, etc.

10.20 General instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are contained in Appendix-19. The following instructions shall also be carefully observed in dealing with such applications:-

(1) As the "gross" amount of advances granted under these rules is not to exceed the amount provided in the sanctioned Budget Estimates an authority empowered to deal with an application shall not issue an order of sanction, until the Accountant – General has certified that funds are available in the year in which payment of the advance will be made.

The finance Department may, in fit cases, sanction advances in anticipation of availability of funds which will be provided by it through re-appropriation before the close of the financial year.

If the advance (or the first installment of a house building advance) in respect of which a certificate of availability of Funds has been issued by the Accountant General is not drawn within three months from the date of issue, it will be treated as cancelled and a fresh certificate of availability of funds (for the entire advance in the case of a house building advance) will be insisted upon by the Accountant General.

To avoid inconvenience and lapse of fund it is important that sanctioning authorities should not send applications to the Accountant General for report as to funds being available unless are satisfied that the amount applied for, if made available, will be drawn before the end of the financial year. Similarly when a sanctioning authority comes to know that any advance in regard to which the Accountant General has reported that funds are available will not be sanctioned or will not be drawn from the treasury within the financial year, the Accountant General should always be informed so that the funds earmarked for the purpose may be devoted to other applications.

(2) In all cases the authority empowered to sanction must definitely record whether:-

(a) the applicant resides permanently in the station while in active service; or

(b) is liable to transfer in the ordinary course things before complete recovery can be effected.

Cases in category (a) will be granted precedence in all circumstances. Cases in category (b) will not be considered unless there is reasonable certainty that transfer will not be made for at least 48 months. In doubtful cases the Accountant General will refer to Government unofficially the question whether the application is to be treated as coming within category (a) or not. In doing so he will report the extent of

funds available and any other circumstances affecting the case. The decision of Government will be communicated by him to the sanctioning authority.

(3) For the purpose of instruction (1) above application will be dealt with in the order of receipt in the office of the authority receiving the application subject to the priority specified in instruction (2).

(4) In case of those Government employees, who are nearing retirement the amount of the installment payable monthly may be so fixed as to ensure the recovery of the entire amount before the date of retirement.

(iii) ADVANCES FOR PURCHASE OF CONVEYANCES

(a) Advances for the purchase of a Motor Car or Motor boat.

10.21 Advances may be sanctioned to a Government employee for the purchase of a motor car or a motor boat provided the following conditions are fulfilled:-

(1) An advance will be given only when the Government considers that it is in the interest of the public service that the Government employees should use a car or a boat in the discharge of his duties, Advances can only be granted to such Government employees as are compelled in the course of their official duties to do much touring or to make frequent journeys at short notice or where the saving of time is of real importance.

(2) The total amount to be advanced to a Government employee should not exceed Rs.7500 or four months pay or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than the advance taken, the balance must be forthwith refunded to Government

Note 1.— *For the purpose of an advance drawn in England in respect of a motor car "actual price "may also include, in cases in which the advance drawn includes estimates of these charges the amount of freight actually paid on the car up to an Indian boat, the cost of its insurance during the voyage and the custom duty paid in India.*

In the case of a Government employee who chooses to take delivery of the car in England, the actual price shall not include any claim on account of freight to India, the cost of insurance for the voyage and the customs duty.

Note 2.— *"Dearness pay", shall not be treated as part of pay for the purpose of grant of advances for purchase of motor cars or motor boats, but "Special Pay". "Personal Pay" and "Officiating Pay" shall be so treated.*

(3) Advances should be applied for before the purchase is made, and the application for an advance should certify that the Government employee is unable to make the purchase without one.

Possession of a conveyance should not be taken by the Government employee concerned until after he has received an intimation that an advance has been sanctioned. Where a Government employee has purchased or taken possession of a conveyances before he has received such intimation, the sanction of the advance will cease to be operative, and any money drawn must be forthwith refunded to Government or fresh sanction accorded with the consent of the Finance Department, which will agree to such fresh sanction only when the circumstances are unusual.

Applications for the grant of advance in respect of conveyance which has already been purchase or taken possession by a Government employee irrespective of whether the price has been paid or not, should not ordinarily be sanctioned. Where, however, special circumstances exist for making a departure from the rules, the case should be referred to the Finance Department.

(4) A Government employee, who is on leave or is about to proceed on leave and for whom an advance has been approved, will be entitled to draw such advance at any time while on leave in India if he receives intimation regarding the availability of the conveyance. The recovery of the advance drawn in such cases will commence with the first issue of pay or leave salary after the advance is drawn.

(5) Recovery of advance will commence with the first issue of pay after the advance is drawn. It will be effected in the manner laid down in clause (v) of Rule 10.16 and the Note there under with the modification that the number of monthly instalments in this case will be 36 in place of 48.

(6) Except when a Government employee proceeds on leave, not being leave on average pay not exceeding four months or earned leave not exceeding 120 days or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, previous sanction of the Government is necessary to the sale by him of a car or boat, purchased with the aid of an advance which, with interest accrued, has not been fully repaid. If a Government employee wishes to transfer such a car or boat to another Government employee who performs the duties of a kind that renders the possession of the conveyance necessary, he may be permitted to transfer the liability attaching to the car or boat to the latter Government employee, provided that he records a declaration that he is aware that the conveyance transferred to him remains subject to the mortgage bond and that he is bond by its terms and provisions.

(7) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest has been fully repaid the sale proceeds must be applied, so far as may be necessary towards the repayment of such outstanding balance; provided that when the car or boat is sold only in order that another car or boat may be purchased the sanctioning authority may permit a

Government employee 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 car or boat;

(b) the amount outstanding shall continue to be repaid at the rate previously fixed;

(c) the new car or boat must be ensured and mortgage to Government as required by these rules.

Note 1.— *A Government employee may be allowed advances to purchase a car and a scooter at a time if it can be shown that such action is clearly desirable in public interest and provided that the total amount outstanding at any one time by way of such advances against a particular Government employee does not exceed the maximum limit within which an advance is permissible for the purchases of a car. The second loan may not be allowed for the same type of vehicle.*

Note 2.— *When an advance has been granted a second advance will not usually be granted after a period of less than three years from the grant of the first advance.*

Note 3.— *A Government employee who draws an advance in India for the purchase of a motor car or a motor boat is expected to complete his negotiations for the purchase of, and pay finally for the car or boat, within one month of the date on which he draws the advance; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. This condition should always be mentioned in letters sanctioning such advances.*

Furnishing of security at the time of registration, as a prospective purchases required under the motor cars (Distribution and Sales) Control Order of 1959, will be the responsibility of the officer concerned. No advance will be given to him from Government funds in this respect

The advance may be applied for well in time and also sanctioned by the competent authority but it should be drawn only after the officer concerned has received a written assurance from the dealer that the supply is likely to be available within a month and a certificate to this effect should be recorded on the bill for the advance.

In the event of any delay in supply despite the written assurance referred to in sub-para 3 above, the officer concerned should apply for extension of the time limit within the permissible period of one month and seek permission for retaining the advance for a further period which should be specified. Each such request should be supported by a letter from the dealer concerned indicating the likely period of supply and this will be considered on its own merits.

Note 4.— *(a) A Government employee shall, before he draws the advance for the purchase of a motor car, boat, motor cycle, scooter or any other motor conveyance execute an*

agreement in form P.F.R. 21. NO advance will be granted until this agreement has been signed. This condition should be clearly stated in all orders sanctioning such advances. On completing the purchase of the motor car or boat the Government employee will further be required to execute a mortgage bond in form P.F.R. 22, hypothecating the car or boat to the Government as security for the advance (such a bond is exempt from the duty chargeable under section 40, clause (b) of Schedule I of the Stamp Act). The cost price of the conveyance should be entered in the schedule of specifications attached to the mortgage bond. In the case of advances drawn in England. a similar agreement and personal security bond in the prescribed form will be executed at the time of drawing the advance and at the time of purchase, respectively

(b) A certificate signed by the sanctioning authority to the effect that the agreement in form P.F.R. 21 and 22. as the case may be, has been signed by the Government employee drawing the advance and that it has been examined and found to be in order, should be attached to the bill in which the advance is drawn. The sanctioning authority should ensure that the conveyance is purchased and hypothecated to the Governor as security for the amount lent to the borrower together with the interest thereon, in the prescribed form, within one month from the date of drawal of the advance

(c) After the purchase of the conveyance, the sanctioning authority should obtain from the Government employee drawing the advance a letter in Form P.F.R. 23 to the address of the Insurance Company with which the conveyance is insured, notifying it that the Government is interested in the insurance policy secured and should forward such letter to the insurance Company and obtain its acknowledgement. The sanctioning authority should furnish to the Audit Office a certificate that the borrower has comprehensively insured the vehicle for an amount not less than the outstanding amount of advance plus interest thereon, if any, and that the Insurance Company has been notified about the interest of the Government in the policy. In case of insurance effected on annual basis, this procedure should be repeated every year until the advance has been fully repaid to Government

(d) The sanctioning authority should furnish to the Audit Office the cash receipt and the bill for the purchase of the conveyance for scrutiny that the advance has been utilized for the purchase of conveyance within the prescribed period and that the actual price as defined in the "Explanation" below is not less than the amount of the advance. The Cash receipt and the bill should be returned to the borrower through the sanctioning authority.

Explanation.— *The expression "actual price" includes sales tax and the cost of such items, e.g. spare wheel, a tyre and a tube or a pillon seat in a scooter, on the purchase of which the purchaser has no choice. It does not, however, cover the cost of certain accessories, e.g., radio in a car plastic covers, which are not essential and are purchased by the customers of his own volition. Insurance and registration charges of the vehicle are also not in the "actual price". It shall, however, cover, in the case of first purchase, the following items*

(a) *The cost of transportation of the conveyance up to the place of the duty of the Government employee concerned at the time of purchase irrespective of whether the transport is arranged by the distributors or by the Government employee himself; and*

(b) *The octroi charges actually paid.*

The mortgage bonds should be kept in the safe custody of the administrative department concerned in case in which the advance is sanctioned by the Government. When the advance has been fully repaid the bond should be returned to the Government employee concerned, duly cancelled, after obtaining from the Accountant General's office a certificate as the complete repayment of the advance.

Administrative departments should satisfy themselves by careful scrutiny of all such bonds that they are in proper legal form and have been regularly executed.

Note 5.— *The form of Mortgage Bond executed by a Government employees drawing and advance in India provides for insurance against full loss by fire, theft or accident Insurance on owner driven or other similar qualified terms is not sufficient for the purpose of this rule Insurance policies at a reduced rate of premium may, however, be accepted as adequate in the case of motor car when-*

(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 reason of the year during which it is not in use but is stored in a garage, e.g., during the summer when the Government is in Shimla.*

Such insurance should be effected from the date of the conveyance. A Government employee drawing a similar advance in England should be required to effect insurance within one month of his arrival in India unless an insurance policy is already in existence.

Contravention of these orders will render the Government employee liable to refund the whole of the amount advance with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under current policy is less than the outstanding balance of the advance, including interest already accrued the Government employee should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

Note 6.— *Advances for the purchase of a motor car or a motor boat to Government employees in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance he should apply to the Government for the necessary sanction. If the sanction is accorded it will be subject to the proviso that the*

advance by the foreign employer shall be regulated by the same conditions as would apply if the Government employee were serving directly under Government. In special cases, however ever, where a Government employee's service have been lent to a municipality whose financial position will not permit of the advance, the competent authority may at his discretion, sanction the advance from the Government funds provided the Government employee's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

Note 7.— *Government employees who are, possession of motor cars purchased with advances obtained from Government while employed in Aden and who bring such cars to India on transfer to appointments the duties of which necessitate the use of cars in the public interest, will be eligible for the grant of additional advances to cover expenses on account of customs duty levied on the imported cars. Such additional advances will be subject to the usual conditions as regards interest, etc., and will be recovered within the period still outstanding for the original loan, or a period of 20 months, whichever is longer.*

Note 8.— *The grant of an advance under this rule to a Government employee who proceeds on deputation out of India and desires a motor car for use during his deputation is not admissible.*

Note 9.— *The instructions regarding provision of funds given in clause (1) of rule 10.20 apply mutatis mutandis in the case of advances for the purchase of conveyances.*

Note 10.— *When sanctioning an advance the sanctioning authority shall carefully observe the Instructions given in this rule and shall always draw the attention of the Government employee concerned to these Instructions.*

(b) Advances for the purchase of Motor Cycles

10.22 An advance may be sanctioned to a Government employee for the purchase of motor cycle subject mutatis mutandis to the conditions laid down in rule 10.21 and the notes there under excepting clauses (2) and (4) thereof, and further to the conditions given below.—

(1) That the substantive pay of the Government employee does not exceed Rs.1,200 a month.

(2) That the amount of the advance does not exceed Rs.2,000 or the anticipated price of the cycle whichever is less, if the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

Note 1.— *An advance for the purchase of scooter may also be allowed to a Government employee on the same conditions.*

Note 2.— *In view of the long distances in Chandigarh which Government employees are required to cover in coming to and going from their offices, the provisions of rules 10.21*

and 10.22 stand relaxed in the case of Government employee permanently stationed at Chandigarh, who want to purchase scooters, provided their pay is not less than Rs.200 per mensem "Dearness Pay" shall not be treated as part of pay for the purpose of grant of this advance but "Special Pay" "Personal Pay" and "Officiating Pay" shall be so treated.

(c) Advances for other conveyances

10.23 An advance may be granted to a Government employee not holding a post which would ordinarily be held by a member of an All India Service or Provincial Service Class-1, for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions:-

(1) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of bicycles, an advance may, however, be granted even though the post held does not entail touring, if in the opinion of the sanctioning authority the possession of a bicycle will add to the efficiency of the Government employee concerned.

(2) The total amount to be advanced to a Government employee should not exceed two months, pay or Rs.250, whichever is greater and should be limited to the anticipated price of the conveyance purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.

Note 1.— *In the case of purchase of bicycles the amount of advance should be restricted to such special unit as may be imposed by general or special order of the Finance Department.*

Note 2.— *In the case of Class IV Government employees the amount of advance for the purchase of bicycles should not exceed Rs.150 which will be recovered in accordance with the provisions of Clause (3) below except that the number of monthly instalments will be fifteen.*

(3) Recovery will be made, unless the competent authority otherwise specially directs, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the Government employee concerned. It will commence with the first issue of pay after the advance is drawn. The amount of interest will be recovered as laid down in clause (v) under Rule 10.16 and the note there-under.

(4) The conveyance purchased with the advance will be considered to be the property of the Government until the advance, with interest accrued thereon is repaid.

(5) A Government employee who takes an advance under this rule should within one month after drawing the advance, furnish the head of the office with a certificate giving full particulars of the conveyance purchased with the advance and the cash receipt obtained for the amount actually paid for it.

Note 3.— *See clause (i) of rule 10.20 which applies mutatis mutandis in the case of these advances..*

Note 4.— *Advances for the purchase of conveyance other than bicycles may be granted to quasi permanent and temporary Government employees, who have not put in less than three years service, subject to the conditions laid down above, and on their furnishing an acceptable surety of a permanent Government employee.*

Note 5.— *"Dearness Pay" shall not be treated as part of pay for the purpose of grant of advances for purchase of "other conveyances" but "Special Pay, "Personal Pay" and "Officiating Pay" shall be so treated.*

Note 6.— *Government employees may be allowed a second advance for the purchase of bicycles on the condition that the sanctioning authority is satisfied that the second advance applied for is really required and will be utilized for the purchase of which it is meant. The second advance should not, however, be granted before a period of at least three years from the date of first advance has clasped. Before allowing the second advance, the sanctioning authority should make sure that the cycle purchased with the aid of the first advance has either been lost or has become unserviceable.*

Note 7.— *The number of Cycle advances to be allowed to a Government employee during the whole of his service career should be restricted to two.*

Note 8.— *Mortgage deed in respect of cycle purchased with the advance obtained from the Government will not be necessary.*

(iv) ADVANCES FOR PURCHASE OF TYPEWRITERS

10.24 An advance may be granted under proper sanction (vide rule 10.1) to a permanent Government employee for the purchase of a typewriter subject to the following conditions.—

(1) An advance will be given only when the sanctioning authority considers that it is in the interest of the public service that the official should use a typewriter in the discharge of his duties.

(2) The total amount to be advanced to a Government employee shall not exceed Rs.400, or the anticipated price of the typewriter, whichever is less. If the actual price paid is less than the advance taken, the balance shall be forthwith refunded to Government. A Government employee obtaining an advance shall produce satisfactory evidence, for the information of both the Accountant General as well as the sanctioning authority, that the machine has been actually purchased, and the amount spent is not less than the amount advanced.

(3) Recovery shall be made by deducting monthly instalments, equal to $1/20^{th}$ of the advance, from the pay bill of the Government employee. The amount of interest

calculated in accordance with Rule 10.15 will be recovered as laid down in Rule 10.16, clause (v) and the note there under.

(4) The typewriter purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon, is repaid.

The provisions of clause (7) of Rule 10.21 and conditions (a), (b) and (c) laid down there in apply mutatis mutandis to the sale of a typewriter purchased with an advance taken from Government.

Note.— *See clause (1) of rule 10.20 which applies mutatis mutandis to these advances also.*

(v) ADVANCE TO GOVERNMENT EMPLOYEES ON THE EVE OF IMPORTANT FESTIVALS AND TRIPS TO HILL STATIONS, ETC. FOR RECREATION PURPOSES

10.24-A. An advance may be granted on the eve of important festivals and trips to hill stations, etc,. for recreation purpose on the following terms and conditions.—

(i) The amount of advance will be Rs.200 or one month's basic pay as defined in rule 2.44(a) (i) of C.S.R. Volume-I, Part-I, Whichever is less.

(ii) The advance will be recovered in four equal monthly instalments, the first installment commencing with the next month's pay bill i.e., the pay bill of the month following that in which the advance is drawn. The amount of each installment shall be rounded off to the nearest rupee, any balance being recovered in the last installment

(iii) The advance may be granted both a gazetted and non-gazetted Government employee in receipt of basic pay not exceeding Rs.850 per mensem. This concession will not be admissible to work charged staff, who are not entitled to pension, not to the staff paid from contingencies.

(iv) The advance should not be granted to temporary staff not likely to continue in service, for a period of at least six months beyond the month in which it is drawn.

(v) The advance is admissible only to those on duty or on leave on average pay or earned leave on full pay at the time the advance is drawn.

(vi) A Government employee may be allowed to draw either the festival advance or the advance for a trip to a hill station, etc., for recreation purposes only once in a calendar year.

(vii) A second advance should not be sanctioned till the earlier advance has been recovered in full.

(viii) The advance shall be drawn and disbursed before the festival or before the proposed trip to a hill station etc., in connection with which it is sanctioned.

(ix) Before the advance is sanctioned to temporary staff, sureties from permanent Government employees or any other form of security considered adequate by the sanctioning authorities shall be obtained. The authorities competent to sanction these advances may, at their discretion, dispense with this requirements in the case of temporary staff who have completed 3 years on continuous service and are likely to continue in service till the adjustment of the advance.

(x) The advance will be interest free.

Note 1.— *The Heads of offices will be competent to sanction the advance in the case of Class III and Class IV Government employees and Heads of Departments in the case of Gazetted Officers. These advances may be drawn by gazetted officers without authority from the Accountant General, Haryana.*

Note 2.— *The Government employee obtaining the advance should furnish a certificate within two months of the drawl of the advance to the effect that the whole of the advance had been utilized for the purpose for which it was obtained.*

Note 3.— *The festival advance will be admissible only one occasion in the calendar year. The competent authority for the purpose of fixing the festival occasions will be the Head of the Department concerned. He will fix the festival occasions on which such advances will be allowed, after taking into consideration the importance attached locally to such festivals and in consultation with recognized associations of staff where such associations exist.*

The sub-office of an office located at different stations may be treated as separate establishment for this purpose, but no member of any establishment shall be granted more than one such advance in one calendar year.

(vi) OTHER ADVANCES

10.25 Advances may also be made for the purposes specified below:-

Advances on transfer

(a) Advances may be made to a Government employee under orders of transfer, 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, (See also Rule 10.13) such advances may be sanctioned by the head of the office or by any other subordinate authority. See also notes 7 and 8 below.

The advances should be recorded on the Government employees last pay certificate. The advance of pay should be recovered from the pay of the Government employee in not more than three monthly instalments, the recovery commencing from the month in which the Government employee concerned draws a full month's pay or/ and leave salary on joining his new appointment. The advance of travelling

allowance should be recovered in full submission of the Government employees travelling allowance bill.

Note 1.— *Authorities competent to sanction advances under this clause may sanction such advances for themselves also.*

Note 2.— *An advance under this clause is also admissible to a Government employee who receives orders of transfer during leave.*

Note 3.— *This clause does not preclude the grant of a second advance to a Government employee to cover the travelling expenses of any member of his family, who, follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.*

Note 4.— *When a single lump sum advance is drawn to cover the travelling expenses both of the Government employee 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 employees family do not actually make or complete the journey with him. IN such a case, the Government employee should carefully certify on each adjustment bill submitted by him, that a further bill in respect of a 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.*

Note 5.— *The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the Government employee there on production of the last pay certificate showing that no advance was drawn at the old station.*

Note 6.— *The amount of advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last installment.*

Note 7.— *Headmasters of Government Industrial Schools and institutions can grant advances of pay and travelling allowances under this clause.*

Note 8.— *A superintending Engineer or Divisional Officers of the Public Works Department may grant advances to any Government employee under his jurisdictions including himself.*

Note 9.— *In the public Works Department if the encashment of a bill for an advance on transfer is likely to delay a transfer which is urgently necessary in the public interest the advance may be made from the permanent advance (if any) works impress or other available cash in the hands of the disbursing Officer concerned, pending recumbent when the sill is subsequently en cashed.*

Note 10.— *The sanction of the competent authority to personal advances may, if referred, be obtained in the form of countersignature on the bill itself before it is presented in the treasury.*

Note 11.— *An advance of travelling allowance taken on the occasions of transfer should be adjusted by submitting travelling allowance bills promptly within one month of the date of completion of the journey.*

Note 12.— *An advance of travelling allowance under this rule may be made by the competent authority to a temporary Government employee without insisting on a surety from a permanent Government employee; provided it is restricted only to cover conveyance charges on account of the Government employee concerned, his family and his baggage to the new station. The competent authority to do so will be the sanctioning authority in respect of a gazetted Government employee and the Head of the Department concerned in respect of a non-gazetted or class iv Government employee provided in the latter case the Government employee concerned has completed one year's service and is not likely in the opinion of the Head of the Department to be discharged within three months of the receipt of the advance. This does not preclude sanctioning of the advance of the pay and travelling allowance to a temporary Government employee on the same basis as for a permanent Government employee provided the surety from a permanent Haryana Government employee is obtained.*

Note 13.— *Advances to Government employees on transfer to foreign service may be sanctioned by the authorities that are competent to sanction the transfer. The reimbursement of the advance to Government by the foreign employer should be made in lump by sending a cheque or demand draft in favour of the Accounts Officers on whose books the advance is originally booked.*

Note 14.— *Advances of pay /T.A to Government employees, at the time of their reversion from the foreign service, may be sanctioned by the Foreign Employer Advance of pay should be granted by the Foreign Employer only after consultation with the authority competent to sanction the transfer of Government employee of foreign service, on the analogy of the provisions to note 6 below rule 10.21 (7) of the Punjab Financial Rules Volume I.*

Procedure, indicated below, should be followed for re-payment of such advances to the Foreign Employer:-

Advance of Pay

Immediately on receipt of a demand from the Foreign Employer, duly supported by a copy of cash receipt certified by the Foreign Employer concerned, obtained from the officer concerned 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 amount of the Bank Draft maybe debited in the Accounts under the head "Departmental Advances– Civil Advances, Objection Book Advances" in Section I-Deposits and Advances part III advances not bearing interest. The recovery of the advance should be watched in the same manner as in the case of the advance of pay sanctioned to a Government employee under rule 10.25 (a) of the Punjab Financial Rules, Volume I.

Advance of T.A.

Since the T.A., for the return journey on the Government employee's reversion to Government service is to be borne by the Foreign Employer, the advance of T.A. granted by the Foreign Employer in this regard may be adjusted only on the Government employee furnishing the T.A. bill, which should be sent straight to the foreign employer.

10.25(aa) (i) Advances, debitable to the Head "Advances Repayable" may be made to a Government employee under orders of transfer to Lahaul, Spiti, District upto an amount not exceeding─

(a) six month's pay and allowances (in case of posting to Lahaul Sub-Division), or

(b) nine month's pay and allowances (in case of posting to Spiti Sub-Division),

at the rate he is drawing on the date of his relief from office outside Lahaul Spiti District.

The advances shall be recorded on the Government employee last pay certificate. They should be recovered from the pay of the Government employee in not more than six monthly instalments in cases under clause(a) above or nine monthly instalments in cases under clause (b) above, the recovery commencing from the month in which the Government employee concerned draws a full month's pay or /and leave salary on joining his new appointment.

(ii) Advances may be granted to Government employees working in Lahaul Spiti twice a year in the case of Lahaul, equal to six months pay and allowances on each occasion and in the case of Spiti's equal to nine month's pay and allowances on the one occasion and three months on the other, at the rate applicable to them in Lahaul Spiti on the date of drawal of the advance.

These advances shall in first instance, be debited to the relevant head "pay of officer" and "pay of Establishment "etc. as the case may be. But the outstanding amount in respect of Government employees,. Whom advances have been paid and who are transferred out of Lahaul-Spiti should be transferred to the "Advances Repayable" by corresponding credit to the head of account to which the amount had been previously debited, and such adjustment would have to be got made by Department concerned, before the close of the financial year by sending necessary intimation to audit office. The outstanding amount shall be recoverable in the same number of instalments, in which it would have been recovered, had the officer/official continued to serve in Lahaul Spiti. The total number of instalments will be three, six or nine according to whether the advance taken was of three, six or nine months pay and allowances respectively;

Provided that the Government employees applying for the grant of advances under clause (i) and (ii) above duly executed stamped bond in the form prescribed by the Government from time to time and presents it to the sanctioning authority, who may accept it before the advances are actually disbursed.

Note 1.— *Disbursing Officers are competent to sanction advances under this sub-rule and may be sanctioned such advances for themselves also.*

Note 2.— *An advance under clause (i) is also admissible to a Government employee who receives orders of transfer during leave.*

Note 3.— *The amount of advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last installment.*

Note 4.— *The sanction of the competent authority to personal advances may be obtained in the form of counter signature on the bill itself before it is presented in the treasury.*

Advances to Gazetted Officers on their initial appointment or transfer to a new station or district pending procedural formalities involved in getting sanction from the appropriate authorities to the drawl of their regular salaries and allowances

(b) Heads of offices may grant advances of pay equal to a month's pay, which should be payable for a total period of two months to gazetted officers under the following conditions:-

(i) that the recovery of the advances will be made in one lump sum from the first pay slip issued by the Audit Officer,

(ii) that, in the case of persons promoted from the non-gazetted post, such advances will be equal to pay of the promotee in the non-gazetted post,

(iii) that the amount of advance shall be equal to:-

(a) Pay last drawn in the case of officers who are already in gazetted service and are transferred from one district to another;

(b) Pay admissible to the lower post where an officer is reverted from the one gazetted post to another gazetted post.

(iv) that the advance shall not be admissible if an officer is transferred outside the states, and.

(v) that the total amount of advance admissible under the existing clause (a) and clause (b) shall be subject to maximum of two months' pay of the officer.

Advances on arrival in India on first appointment or on return from leave or deputation out of India and while proceeding on deputation outside India.

(c) Advances may be granted to Government employees not subject to Military rules.—

(i) on arrival in India on first appointment of an amount not exceeding two month's substantive pay less the amount of any advance made in England.

Note.— *When a Government employee on arrival in India asks for an advance and produces no last pay certificate an advance may be granted by the Accountant General on the Government employee furnishing a declaration that he has not received any advance in England.*

(ii) on return from leave or deputation elsewhere than in India, Ceylon, Nepal, Burma, and Aden of an amount not exceeding two months substantive pay or Rs.1,000, whichever is less, in addition to any advance made in England, provided that the leave was not leave on average pay not exceeding four months or any other leave equivalent thereto and that no advance has been drawn under clause (a) above.

Note.— *The advances may be drawn on the authority of the Accountant General from any treasury in India to be specified by him. Such advances, as well as similar advance 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 Military Leave Rules to a Military Officer in Civil employee subject to the Military Leave Rules 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 employees to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances –vide rule 10.15.*

(iii) Government employees who proceed on deputation outside India may be granted advances subject to the following conditions:-

(1) the period of deputation is not less than one month;

(2) the amount of advance is limited to a month's pay of the officer and is recovered in not more than three monthly instalments; and

(3) in the case of temporary Government employees, surety from a permanent Government employee is obtained before the advance is sanctioned.

Advances for journey on tour

(d) Advances may be made under the rule specified below:-

(i) To a Government employee, other than an inspecting officer, for himself or an Assistant or Deputy, proceeding on tour up to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the Government employees return to headquarters or 31st March, whichever is earlier.

Note.— *Advances under this sub-clause may be granted by heads of offices but they should not be applied to the expenditure of any gazetted Government employee, except that of a*

Government employee of the Forest Department which is meant to be covered by his travelling allowances.

(ii) To a Government employee proceeding on tour, of an amount sufficient to cover his personal travelling expenses for a month, subject to adjustment on completion of the tour or 31st March, whichever is earlier.

(iii) To a Government employee proceeding on a prolonged tour in the interior to places which are difficult of access, of an amount sufficient to cover contingent charges in terms of sub-clause (i) above and personal travelling expenses in terms of sub-clause (ii) above for six weeks, subject to adjustment on completion of the tour or on 31 March, whichever is earlier.

Note 1.— *Advances under sub-clauses (i), (ii) and (iii) which are drawn in the month of March may be adjusted on completion of the journey or by the 30th April, whichever is earlier.*

The expression "personal travelling expenses "in sub-clause (ii) and (iii) should be taken to include not only the daily allowance, but also the road mileage and the fares and incidentals for the journeys both ways. The daily allowance may be calculated for the likely period of halt at an outstation, not exceeding 30 days or six weeks in any case., as the case may be.

Note 2.— *(a) Advances under sub-clause (ii) may be granted by Heads of Offices to officers subordinate to them.*

(b) *Advances under sub-clause (ii) may be sanctioned to themselves by all officers declared to be their own Controlling Officer.*

(c) Advances under sub-clause (ii) to Heads of Offices who are not their own controlling officers may be sanctioned by the respective controlling officers.

(d) Advances under sub-clause (iii) may be granted by Heads of Departments.

(iv) To students of the Haryana Agricultural College, for expenditure in connection with their tours.

Note 1.— *A second advance cannot be made to a Government employee under this clause until account has been given of the first.*

Note 2.— *A Government employee who has taken an advance under this clause for any particular journey may not take payment on travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted.*

Subject to the restrictions specified above, advances under this clause may be granted in all cases of journeys in respect of which travelling allowances is admissible, as for a journey on tour.

Note 3.— *See N.B. under clause (e) below.*

Note 4.— *An advance of travelling allowance under this rule may be sanctioned to a temporary Government employee without insisting on a surety from a permanent Government*

employee by the sanctioning authority in respect of gazetted Government employees and by the Head of Department concerned in respect of non-gazetted or Class IV Government employees. The advance should be restricted to a month's pay of the officer concerned and in regard to non-gazetted and Class IV Government employees the condition laid down in Note 12 under rule 10.25 (a) will also apply. This does not also preclude sanctioning of an advance on the same basis as for a permanent Government employee provided surety from a Government employee is obtained.

Note.— *See N.B. under clause (e) below.*

Advances for expenses connected with Remittance of Treasure

(e) By the collector to a Treasury Officer or District Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

Note.— *See N.B. under clause (e) below.*

Advances for Law Suits

(f) By the head of an office for law-suits to which Government is a party.

N.B.— *The advances mentioned in clause (c), (d) and (e) are treated as final charges, not as advances recoverable, and to be drawn and accounted for as contingent charges or travelling expenses of establishments advances.*

Advances for Passages overseas

(g) Special rules for the grant of advances of pay for passages overseas of certain Government employees of non-Asiatic domicile and their families laid down in Appendix 21.

Note.— *The provisions of clause (i) of Rule 10.20 apply to advances under this clause also.*

Advances for purchase of tents

(h) Superintending Engineers may sanction advances to Engineering Subordinates for the purchase of a tent on the first occasion of their requiring one, such an advance should be limited to a reasonable amount and recovered in twelve equal monthly deductions from pay commencing three months and the date of the advance.

Advances for purchase of agricultural machinery

(i) On account of agricultural machinery purchased by the Agricultural Engineer, the expenditure should be charged against "Special Advances" and the amount realized from sale of machinery, etc., taken to the credit of this account. The surcharge on sales should

be credited monthly direct to the revenue head concerned and deposits of intending purchasers credited to Revenue deposits and adjusted on completion of the purchase.

Indigent advances and free indigent grants in the welfare of Scheduled Castes and backward Classes Department.

(j) For relief of distress, purchase of seed, cattle and agricultural implements, maintenance clothing or any other necessary and reasonable purpose connected with the reformation and uplift of the members of criminal tribes residing in settlements, reformatory schools, colonies and villages under direct control.

Advances to prisoners released under the Good Conduct Prisoners Probational Release Act, 1926 and to paroles released under the Punjab Borstal Act and Prisoners released under section 401, Criminal Procedure Code.

(k) For purpose specified in (j) above.

Advances of the purchase of books.

(l) An advance may be granted to a lecturer/Professor of a Government Arts, training or professional College for the purchase of books to build up their libraries subject to the following conditions:-

(i) The total amount of advance shall not exceed Rs.100 in each case. The Government employee obtaining an advance shall produce evidence to the satisfaction of both the Accountant General as well as the sanctioning authority that the books have been actually purchased and the amount spent is not less than the amount advanced

(ii) The advance shall be free of interest and shall be recovered in four equal monthly instalments from the pay bills of the Government employees. Recovery of advance will commence with the issue of the pay after the advance is drawn.

(iii) The books purchased with the advance shall be considered to be the property of the Government until the advance is repaid.

(iv) The provisions of clause (7) of rule 10.21 shall apply mutatis mutandis to the sale of books.

(v) In the case of temporary Lecturers/Professors the advance shall be granted on the surety of a permanent Government employee.

(vi) Not more than one advance in calendar year or two such advances throughout his career shall be allowed to a Lecturer/Professor.

(vii) The advance will be classified under head “Loans to Government employee - Other Advances - Advances for the purchase of books”.

Note.— *the provisions of clause (1) of rule 10.20 shall apply mutatis mutandis to this advance also.*

Leave Salary Advance to Government Employees Proceeding on Leave.

(m) Leave salary advance upto one month may be granted to Government employees proceeding on leave subject to the following conditions:-

(i) no advance may be granted when the leave is less than a month/30 days,

(ii) the amount if advance shall be restricted to the net amount of leave salary for the first month of leave that is clearly admissible to the Government employee after deduction on account of Income Tax Provident Fund, House Rent, Repayment of advances, etc., so that there is no financial risk involved.

(iii) the advance should be adjusted in full in the leave salary bill in respect of the leave availed of. In case where the advance cannot be so adjusted in full the balance will be recovered from the next pay or/and leave salary.

(iv) the advance may be sanctioned by the head of office or by any other Subordinate Officer to whom the powers may be specially delegated both in the case of Gazetted and Non-gazetted Officers.

(v) Officers who are Head of Offices may sanction the advance to themselves.

(vi) the amount of advance will be debited to the Head of Account to which the pay etc., of the Government employee is debited and the adjustment of the advance will be watched through objection book by the accounts officers concerned, and

(vii) Advance under these orders shall be sanctioned in whole rupees.

(vii) CONDITIONS OF REPAYMENT

10.26 All advances are subject to adjustment by the Government employees 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 the borrowing Government employee going on leave of any kind with leave salary or is drawing subsistence grant. A competent authority may, in exceptional cases, order a reduction in the amount of the monthly installment, provided that in the case of interest bearing advances to Government employees the whole amount due should be completely recovered within the period originally fixed.

(viii) Irrecoverable Advances

10.27 A competent authority remit or write off recovery of any loans or advances which are found to be irrecoverable.

Note.— *See also note 2 below Rule 18.4.*

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CHAPTER - XI

REMITTANCES THROUGH TELEGRAPHIC TRANSFERS, BANK DRAFTS AND GOVERNMENT DRAFTS

I - INTRODUCTORY

(i) General

11.1 The Reserve Bank of India, with the concurrence of the Union Government and the various State Governments, has agreed to provide remittance facilities throughout India to the public in general, scheduled and non-scheduled banks, indigenous banks and Co-operative Banks and Societies and other approved banks and also to Government employees on Government Account.

The detailed scheme is embodied in the Memorandum issued by the Reserve Bank of India regarding the New Scheme of Remittance Facilities in India which inter alia lays down the different types of drawings, the rates of exchange to be charges on various kinds or remittances and the limits of drawings. Extracts from this memorandum in so far as they affect the treasuries and the public servants have been given in the Annexure A to this Chapter.

11.2 The person or office that draws (i.e., issue 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; the person or party to whom it is payable is the Payee.

Remittances between places where the Reserve Bank has its own Offices or is represented by it s agencies or both

11.3 (1) Drawings by offices of the Reserve Bank and offices and branches of the State Bank of India on offices and branches of these banks are regulated entirely by the instructions contained in the memorandum referred to in rule 11.1 which also provides for the accounts procedure to be followed by those offices and branches.

(2) The instructions governing the issue of Government drafts by the offices of the Reserve Bank of India and the offices and branches of the State Bank of India on their own offices and branches have been abstracted in the Annexure A to this Chapter.

Note.— *A list of the offices of the Reserve Bank of India and of the local head-offices and branches of the State Bank of India, is given in the schedule to this Chapter.*

11.4 At a place where the branches of the State Bank has not full currency chest facilities, or is not conducting Government business, telegraphic transfers, Reserve Bank drafts and Reserve Bank Government drafts drawn on or by an office or agency of the Reserve Bank will be drawn by or on the treasury agencies at such place and the State Bank Government drafts vide Annexure A to this Chapter will not be issued.

Note.— *At places where the cash business of the treasury is conducted by Sub-offices of the State Bank having limited currency chest facilities (i.e., treasury pay offices) Reserve Bank remittances will be drawn by or upon the treasury of sub-treasury at such places acting as Treasury Agency of the Reserve Bank and not the Treasury Pay Office of the Bank though the cash and clerical work in connection therewith will be transacted by the latter under the orders of Treasury Officer, Sub-Treasury Officer as the case may be (Paragraphs 1 and 6 of the Annexure to Chapter III).*

Remittances between places where a treasury or sub-treasury exists but an office of the Reserve Bank or an office of a branch of the State Bank does not exist at one or both ends

11.5 Transfers of money on behalf of the Reserve Bank from or to a place where there is no office of the Reserve Bank of an office or branch of the State Bank at one or both ends, are affected through telegraph transfers, bank drafts and Government drafts drawn by and on Government Treasuries, as the case may be, in accordance with the instructions contained in the memorandum referred to in rule 11.1 and the rules in this Chapter.

Note 1.— *The rules in the succeeding sections of this Chapter do not apply to remittances granted to the Union Government (including the Defence Department) which are governed by the rules issued by the Union Government as have been incorporated in the Treasury Rules of that Government.*

Note 2.— *All treasuries and sub-treasuries in India and Burma with currency chest facilities, at places where the Reserve Bank of India is not represented will be regarded as "Treasury Agencies" of the Reserve Bank for the issue and payment of telegraph transfers and drafts.*

Note 3.— *A list of the Treasuries and Sub-treasuries which issue and cash telegraphic transfers and drafts will be found in the separate publication "List of Treasuries and Sub-Treasuries in India" issued by the Union Government. From that list it will be observed that certain treasuries and sub-treasuries at which there are no currency chests have been given restricted powers to issue and encash drafts. Such treasuries and sub-treasuries should be treated as treasury agencies to the extent noted therein.*

11.6 Bank drafts and Government drafts are prepared on forms specially prescribed for the purpose by the Reserve Bank of India. Similarly forms of schedules and advices, application forms for telegraphic transfers and drafts, etc., are prescribed by the Reserve Bank.

11.7 The Government and not the Reserve Bank will be responsible for any loss in connection with remittance transactions caused by the dishonesty or negligence of the officials at treasury agencies. Treasury Officers should, therefore, see that the greatest care is taken in dealing with telegraphic transfers and drafts.

II - SPECIAL RULES RELATING TO TELEGRAPHIC TRANSFERS AND BANK DRAFTS

11.8 The following conditions are applicable to telegraphic transfers and bank drafts:-

(1) A person applying for a telegraphic transfer or a draft must pay the amount of such transfer together with the prescribed charges, including the cost of telegram or draft, with a formal application in the prescribed form, which may be obtained from the treasury before the telegraphic transfer or draft is issued. The application form duly filled in will serve as a challan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant General along with the daily Schedule of Reserve Bank of India Remittances Drawn (Rule 11.35). If a receipt for the amount is demanded by the purchaser of a draft or transfer a memorandum showing the amount of the draft transfer and the exchange charged thereon should be issued to him in the form prescribed by the Bank.

(2) All transfers and drafts will be payable in legal tender currency, i.e., notes or rupees at the convenience of the officer making the payment. In other words the payee will have no right to demand payment in any particular form or currency, though in practice his requirements will be met as far as possible.

11.8-A. Remittances on Government Account are ordinarily made by means of Government drafts but in cases of extreme urgency the Reserve Bank have permitted remittances by Telegraphic Transfer at par with in the State of payment of the cost of telegrams. At places where Reserve Bank does not conduct Government Business, the State Bank of Treasury Agencies will arrange for sending these remittances by Telegraphic Transfer.

Extra State remittances by Telegraphic Transfer will be charged for at the following rates:-

Up to Rs.5,000	*1/16 per cent (minimum Re. 1)*
Over Rs.5,000	*1/32 percent (minimum Rs.3-2-0)*

11.9 *Cancelled.*

III - SPECIAL RULES RELATING TO GOVERNMENT DRAFTS

(i) Money limit

11.10 No Government drafts should be granted for less than Rs.25 save when it is required for a policeman's remittances and the remittance of the surplus of the estates of deceased persons and for payments in connection with securities deposited with the Reserve Bank of India for and on behalf of Government. The limit of the Government drafts obtainable for private purposes is, in all cases but that of a policeman proceeding on leave, the amount of a month's pay and allowances of the remitter.

(ii) Conditions under which issued

11.11 (1) "Reserve Bank of India Government Drafts" will be drawn for transfer to and from places where the Reserve Bank is represented by treasury agencies and will be issued at par or at a premium according as the remittance in intra-State or extra-State (See Annexure A to this Chapter). Further drafts at par will be issued only under the conditions and in the cases specified in rules 11.12 and 11.13 and in such others cases as the competent authority may decide from time to time.

Note.— The consent of the Finance Department should not be considered as given to the granting of remittance facilities at par in cases other than those specified in the rules mentioned above. Copies of orders of the Finance Department sanctioning new remittance facilities at par will invariably be endorsed to the Reserve Bank.

(2) "Government Drafts" are also drawn by the offices of the Reserve Bank of India and offices and branches of the State Bank of India on their own offices and branches as given in the Annexure to this Chapter. The drafts will be issued at par or at a premium in the cases and on the conditions specified in clause 1 above.

(3) Government Drafts are issued in two forms:-

(i) "Reserve Bank of India Government Drafts" to be drawn:-

(a) by and or treasuries where the Reserve Bank is represented by treasury agencies, and

(b) by the Reserve Bank of its own offices and on branches of the State Bank of India.

(ii) "State Bank of India Government Drafts" to be drawn by the State Bank of India on its own offices and branches.

Note 1.— Reserve Bank and State Bank "Government Drafts" will be super scribed "On Government Account Only".

Note 2.— Drafts will be marked in the right hand top corner "intra-State "or "extra-State" as the case may be.

Note 3.— *See also Rule 11.8-A*

11.12 A Government draft may be issued to a Government employee at par for an intra-State remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. Government employee requiring Government Drafts on public Service will submit with the cash a formal application certifying that the draft is wanted exclusively for bonafide public purposes and describing the object of the remittance. See also rule 11.8 (1). 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 Deputy Commissioner. Questionable grants should be reported to the currency officer with a view to the issue of instructions for future guidance.

11.13 Intra-State Government drafts can also be issued at par in the following cases:-

(i)	***Public Works***	To Executive Engineers, and to Sub- Department. Divisional Officers whether they have drawing accounts or not, for payments to be made outside their divisions but only on public service, and not for private purpose or the convenience of contractors. When purchases are effected, or work is done, by one division on account of another, the adjustment will be made by book transfer.
(ii)	***Subscriptions for a public or Quasi Public purpose***	The Government when desiring to facilitate the collection of subscription for any public or quasi- public purpose m which it is interested may allow the issue of one Government draft a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
(iii)	***Workmen's Compensation***	To a Commissioner for workmen's compensation in favour of another Commissioner for the remittance of money remaining in his hands or invested by him for the benefit of any party to any proceedings pending before him but transferred to another Commissioner in accordance with Section 21(2) of the Women's Compensation Act (VIII of 1923).
(iv)	***Pay and allowances***	The remittance of pay and allowances is not ordinarily a bona fide public purpose, but a Government draft may be granted for the remittance of the pay and allowances of a Government employee deputed beyond the limits of the district in which his pay has to be drawn. Government employees of the Public Works Department may, when presenting bills for the pay and travelling allowance of the establishment, obtain Government drafts on other district treasuries for amounts which may have to be disbursed outside the civil district but within their own jurisdiction. Such drafts may, if the Government has so authorised, be made payable even at sub-treasuries under note to Subsidiary Treasury Rule 4.170.
(v)	***For family remittances in the case of Police Department***	To Indian officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.
(vi)	***Refunds of electoral***	For the remittance of electoral deposits refunded to candidates for the legislative bodies (both Federal and Provincial) who are

	deposits	residing in districts which are different from those where the deposits originally lodged.
(vii)	***Local Funds***	**i)** To local funds mentioned below and to such additional funds as may be determined from time to time by the competent authority after consultation with the 137 State-Bank subject to the condition that the remittances are for bona fide public purposes **1)** District funds including district and local boards funds. 2) Police funds. 3) Chowkidari Uniform Fund. ii) To local boards for investment of their surplus funds in an office of the Reserve Bank of India or a branch of the State Bank of India or in any Co-operative Bank authorised by the Government for this purpose. iii) To Co-operative Banks in which the surplus funds of the local boards have been invested for remittances of interest or investments realized for payments to the local boards or municipalities. iv) To municipalities and school boards for remittance of their surplus funds for investment in any Co-operative Bank.
(viii)	***Payment of passages of civil officers***	The Accountant General, for the payment of passage booked by Shipping Co. and agents
(ix)	***General Public***	At Treasury Agencies for remittance to the office of the Reserve Bank at Calcutta, Madras or Bombay for purchase of Government Promissory Notes. The minimum amount of a draft in such cases is Rs.5,000.

Note 1.— *In order to ensure that "Government" drafts are used for the purpose for which they are taken, they should be issued payable to the office of the Reserve Bank at Calcutta, Bombay or Madras, and marked "for investment in Government securities."*

Note 2.— *Intra-state remittances at par will be made by Government drafts; all remittances at a premium e.g. remittance in respect of land revenue cases. Excise, etc. will be made by Bank drafts and will be accounted for in the manner given in Annexure of this Chapter.*

11.14 Government drafts can also be issued for extra- provincial remittances on behalf of the Government and for the purposes specified in rules 11.13 and 11.14 and for such other quasi-public purposes as may be determined by the competent authority from time to time. These drafts will be subject to the exchange prescribed by the Reserve Bank.

IV - ISSUE OF DUPLICATES OF DRAFTS

11.15 When satisfactory evidence has been given that a draft has been either lost or destroyed, and an application is made within a reasonable period (say, six months) after issue, but before it has lapsed (rule 11.21), a duplicate may, without reference to the Currency Officer, be granted to the party to obtain 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. The duplicate draft should not be issued unless the issuing officer has satisfied himself by reference to the office drawn upon that the original has not been paid. A duplicate issued in lieu of the lost one should be revalidated by the drawing officer if the period of currency of the local draft has expired. The duplicate must be drawn in exactly the same lines as the original instrument with the same date, the same number, the same amount and the name of the same payee. In the case of Reserve Bank Government drafts the duplicate may be issued to the party who paid the original or to the payee or the legal representative of either, but to no other person on their providing satisfactory evidence that the original bill has been either lost or mislaid. If a lost Government draft has been endorsed to the payee's bankers, the endorsee must apply for a duplicate through the original payee as required by rule 11.17 infra.

A duplicate of Reserve "Bank" draft will not be issued to anyone other than the person who applied for the original draft. A letter of indemnity in the form given in Annexure B to this Chapter should be taken from the purchaser of the original draft irrespective of whether the draft reported lost is current or has lapsed. The letter of indemnity should be signed by the purchaser and, ordinarily, by two sureties each good for the amount of the draft. If the applicant is of undoubted standing and the amount of the draft is small, the production of sureties may be waived, but where the amount incurred is large, sureties must be taken. If the issuing officer has any doubt as to the advisability of dispensing with the sureties or as to the acceptability of the names of the purchaser and/or the sureties on the agreement for indemnity he should refer to the Currency Officer, at the same time forwarding his confidential reports on the means and standing of the parties. The letter of indemnity should be stamped as an Agreement in accordance with the Punjab Stamp Act and should not be attested. The complete letters of indemnity will be retained for record at the issuing office, of which the officer-in-charge will be personally responsible for their custody.

In all the cases enumerated above it is not necessary for the Treasury Agencies to obtain fresh application in the Prescribed forms from the purchasers. A letter intimating the loss of the original draft and requesting the issue of a duplicate one in lieu thereof will be sufficient for the purpose.

11.16 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 other being certified. Neither duplicate nor triplicate can be issued without reference to currency officer if the draft has lapsed. Issue of duplicate or triplicate must be promptly advised to the drawee in order that proper note may be made on the advice originally received.

11.17 The duplicate and triplicate should be drawn in exactly the same terms as the original draft, 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 a 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.

Note 1.— *No special form is prescribed for duplicate drafts. When it is necessary to issue a duplicate the words "Duplicate" should be prominently in red ink on the face of the ordinary draft forms and the relative advice forms. The Duplicate should be issued only after the issuing office has satisfied himself that the original has been paid.*

Note 2.— *For the checks lo be applied to the payment of duplicate and triplicate drafts see note 2 below Subsidiary Treasury Rule 4.118.*

V - CANCELLATION OF DRAFTS

11.18 No draft can be cancelled without surrender of the whole set. Thus, if a duplicate or a 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 a lost draft, a duplicate should be obtained and payment taken at the treasury or office drawn on. Although no difficulty should be made about cancellation of Government draft it must be clearly understood that other classes of can be cancelled only as an indulgence, and for sufficient cause shown. For the cancellation of Policemen's drafts see rule 11.22.

Note 1.— *For the procedure regarding the refund on cancellation of the drafts see Subsidiary Treasury Rule 4.126.*

Note 2.— *If alteration of the name of the payee is required by the remitter, it will suffice for the drawer to alter the name in the draft under his full signature and to advice the drawee.*

VI - EXCHANGE OF DRAFFS

11.19 (a) 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 employee 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 moved to the neighbourhood of a treasury or of an office or agency of the Bank..

Note.— *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 Government 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.

VII - UNPAID DRAFTS

11.20 Drafts which are outstanding for more than six months can be paid only after obtaining necessary confirmation from the drawing office.

VIII - LAPSE OF DRAFTS

11.21 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. Their payment at the treasury is regulated by note 2 below Subsidiary Treasury Rule 4.118. Should any one apply for payment of a lapsed draft, he should be directed to address the Currency Officer for orders.

IX - GOVERNMENT DRAFTS TO POLICEMEN

11.22 In the case of policemen's remittances, the District Superintendent of Police will forward the Government drafts to the payees direct. Descriptive rolls of the payees, duly filled in and signed, will, at the same time, be sent to the Treasury Officers concerned.

Note 1.— *There is no objection if such a course is preferred or is required by departmental rules, to the draft being sent to the Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.*

Note 2.— *See Subsidiary Treasury Rules 4.123 regarding payment of these drafts.*

11.23 These drafts, if not presented for payment before the expiration of six months from the date of issue, should be considered as cancelled, and if they are presented after that period, payment should 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, report should be made 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 office on which it was drawn.

Note.— *These drafts may also be cancelled as provided for in Rule 11.18.*

X.- PROCEDURE At TREASURIES

(i) Introductory

11.24 The receipt and payments on account of telegraphic transfers and draft drawn by or encashed at the office of the Reserve Bank or offices and branches of the State Bank do not pass through Government accounts and the rules in this section are not, therefore, applicable to those transfers in drafts. 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 Officer shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

11.25 All transactions connected with the drawings and encashments of telegraphic transfers and drafts (including those issued on or by treasuries in Burma) should be classified in the treasury accounts in accordance with the directions contained in Account Code, Volume II. Exchange charged and collected by treasury agencies at the prescribed rates will be credited to the State Bank through the accounts submitted to the Accountant General.

The provisions of rule of 3.14 supra apply mutatis mutandis to the rule in this section also.

(ii) Issue of telegraphic transfers and drafts

11.26 In issuing telegraphic transfers the following points should be kept in view by a treasury officer:-

(1) The telegram to the officer making payment of the, transfer should be sent in the Reserve Bank's Cypher code authenticated by Reserve Bank of India treasury agencies private check Signal.

(2) A post copy of the telegram should be dispatched to the paying officer at the same time as the telegram is issued.

11.27 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 draft must be signed legibly with the full signature of the Treasury Officer who should take pains to maintain a uniform signature. *(See Rule 11.32).*

11.28 If alterations be made in a draft prior to issue, the corrections and alterations should be noted in the advice (Rule 11.30) and each alteration both in the draft and the advice

should be authenticated by the drawer's full signature in order to prevent hesitation on the post of drawer. If the drawer should enter the amounts 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 upon must remember and apply the numerous defensive checks provided for him. *(See also Subsidiary Treasury Rules 4.118 and 4.119).*

11.29 At the time of signature of a draft, the Register of Reserve Bank of India Remittances drawn, 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 will initial each entry in the advice and the corresponding entry in the register at the same time as he signs the draft, after he has satisfied himself that—

(a) the several documents agree;

(b) the authority for issue is sufficient;

(c) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the draft;.

(d) in addition to the amount being entered in figures, the amount of whole rupee is entered a second time in words and the fraction of rupees 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 fraction of a rupee, the words and with the words 'only';

(e) 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.

Note 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.*

Note 2.— *The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.*

(iii) Advices of drawings.

11.30 An advice of telegraphic transfers and drafts drawn on a particular treasury or the Bank on any particular date shall be prepared in the form prescribed by the Reserve Bank. The advices must be completed signed and dispatched by the Treasury Officer to the treasury or Bank drawn on without fail before the treasury closes on the day of issue in accordance with the directions given in the Account Code, Volume-II. Advices of drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

Note. — *In the case of two or more sheets being required to advice issue of telegraphic transfers and drafts. Treasury Officers should sign each sheet of the advice and not only the first sheet.*

11.31 Issue of duplicates or triplicates should be promptly advised to the drawee in order that a proper note may be made on the advice originally sent to him.

(iv) Regularity of signature

11.32 Variations in the signature of the drawer often entails much trouble on the paying office and the drawer will be held responsible for any 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 causes.

11.33 When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer should be forwarded by the outgoing Government employee to all treasuries and the offices or agencies of the Bank 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

Dated _____Relieving Officer.

Note 1.— *If it should be necessary for a Treasury Officer to issue a draft on a treasury or an office not usually drawn upon. to which a specimen of his signature has not been sent, then at the lime of issue of the draft he should also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the treasury which should be posted in a separate cover and not in the cover containing the advice***.**

Note 2.— *When a Government employee who was formerly Incharge of a treasury resumes charge of it alter a lapse of lime, his signature need not again he circulated among the treasury and other offices.*

11.34 The instructions in rule 11.34 are intended to apply in all cases in which a Government employee performs the functions of a Treasury Officer and signs drafts drawn on other treasuries, etc., whether there is formal transfer of charge of the treasury or not. In cases of temporary transfer of charge the specimen signature of the locum tenants should be furnished by Deputy Commissioner or other officer-in-charge of the District to those

treasuries, etc., only on which drafts are actually drawn by the temporary holder during his incumbency of the Treasury Office.

(v) Register and Schedules of Drawings

11.35 Telegraphic Transfers and drafts drawn each day should be recorded in the "Register of Reserve Bank of India Remittances-Drawn" and listed in the schedule prescribed by the Reserve Bank. The register should be written up and the schedule prepared, checked and submitted to the Accountant General the same day in accordance with the directions contained in Account Code, Volume II. Among other checks it should be seen that the number of forms issued agrees with the number of items in the schedule.

(vi) Register and Schedules of Encashment

11.36 Transfers and drafts en-cashed (vide Rule 4.125 of the Subsidiary Treasury Rules) should be recorded in the "Register of Reserve Bank of India Remittances-Encashed" and listed in the schedule prescribed by the Reserve Bank for submission to the Accountant General. The register and the schedule should be written up and prepared in accordance with the directions contained in Account Code, Volume II.

11.37 The following are the cross checks which the Treasury Officer shall each evening apply to the several documents connected with remittances drawn and en-cashed. The Registers of Remittances drawn and en-cashed and the connected schedules checked 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 the schedule of drawings, and this agreement shall be at times checked by the Treasury Officer himself.

(vii Drafts cancelled

11.38 When a draft is cancelled as provided in rule 11.18 the fact of cancellation must be conspicuously noted across the face of the drafts 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 receipt 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 encashment for the day on which the cancellation takes place in accordance with the directions contained in this behalf in the Account Code, Volume II.*

(viii) Drafts exchanged and lapsed.

11.39 When a draft is exchanged for another, the original should be treated and entered as a draft presented for payment, and the amount again credited as received for the issue of a new draft.

Lapsed drafts (Rule 11.21) should be marked as lapsed in the column "date of payment" of the advice.

(ix) Supply of Forms

11.40 Forms of drafts and all other forms prescribed by the Reserve Bank for use in connection with the remittances will be supplied free of charge to the treasuries by the Currency Officer under whose jurisdiction these are situated. Indents for such supplies will be in P.F.R. Form 24 or in such other forms as the Reserve Bank may prescribe and will ordinarily be for 12 months supply. They should be submitted on or before 15th November each year for supplies required during the ensuing financial year.

The indents should be carefully prepared and should be so framed as to prevent the need for supplementary indents which will not usually be complied with without an explanation being furnished.

11.41 Immediately on receipt of a parcel of forms of drafts they must be carefully examined and counted by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. They are made up in books of specific number, and bear a printed number in general series. The series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

11.42 The forms of drafts and of advices should be placed in store under the key of 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 un-used forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it is spoilt; and that the number of drafts forms expended in the day agrees with the total number listed in the Schedule of Reserve Bank of India Remittance Drawn for the day.

11.43 Spoilt forms shall be destroyed by the Treasury Officer after noting in the remarks column of the "Register of Reserve Bank of India Remittances Drawn" under his full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

(x) Periodical Returns

11.44 In order to enable the Reserve Bank of India to review the rates of exchange, treasury officers shall furnish the Currency Officer with statistics regarding the various forms of remittances at the District treasuries and sub-treasuries under them. These statistics will be supplied every half year along with the cash reports for the months of March and September in the form prescribed by the Bank.

ANNEXURE 'A'

EXTRACTS FROM THE MEMORANDUM ISSUED BY THE RESERVE BANK OF INDIA, REGARDING THE NEW SCHEME OF REMITTANCE FACILITIES IN INDIA AND BURMA.

(See rule 11.1)

DIFFERENT TYPES OF DRAWING ON AND BY TREASURY AGENCIES

(i) The Reserve Bank of India, Bombay, Calcutta, Delhi, Madras will effect the under noted drawings on treasury agencies:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic transfers and drafts for scheduled banks.

(4) Telegraphic transfers and drafts for indigenous bankers, non-Scheduled Banks, Co-operative Banks and Societies.

(5) Government Drafts for the remittance of interest on securities held on account of Government Servants, at par.

(6) Dividend warrant payment orders for the remittance of the bank's dividend to shareholders resident in districts where adequate banking facilities do not exist, at par.

(7) Reserve Bank “Government Drafts”.

(ii) The Reserve Bank of India, Kanpur will effect the undernoted drawing on Treasury Agencies:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for scheduled banks.

(4) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks Societies.

(iii) The State Bank of India at all branches and at the local head office in Bombay, Calcutta, and Madras will effect the under-noted drawing on Treasury Agencies:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for scheduled banks.

(4) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks and Societies.

(iv) The State Bank of India, at all branches except Delhi and except the local head office at the Bombay, Calcutta, and Madras will effect the under-noted drawing on treasury agencies Reserve Bank "Government" drafts.

(v) Officer-in-charge of will effect the under-noted drawing on:-

(a) The Reserve Bank of India, Bombay, Calcutta, Delhi, Madras:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for scheduled banks.

(4) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks and Societies.

(5) Reserve Bank "Government" drafts.

(b) The Reserve Bank of India, Kanpur

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for scheduled banks.

(4) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks and Societies.

(c) The State Bank of India, at all branches except Delhi and except the local head office at the Bombay, Calcutta, and Madras:-

(1) Reserve Bank "Government" drafts.

(d) The State Bank of India, at all branches except Kanpur, Delhi and except the local head office at the Bombay, Calcutta, and Madras:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks and Societies.

(e) Treasury agencies:-

(1) Telegraphic transfers.

(2) Reserve Bank drafts.

(3) Telegraphic Transfers and drafts for scheduled banks.

(4) Telegraphic Transfers and drafts for indigenous bankers, Non-Scheduled Banks and Co-operative Banks and Societies.

(5) Reserve Bank "Government" drafts.

ISSUE OF GOVERNMENT DRAFTS BY THE OFFICES OF THE RESERVE BANK OF INDIA AND OFFICES AND BRANCHES OF THE STATE BANK OF INDIA ON THE OFFICES AND BRANCHES OF THESE BANKS.

(i) Reserve Bank "Government" Drafts.— These will be drawn by the Reserve Bank of India Bombay, Calcutta, and Madras on (a) The Reserve Bank of India Bombay, Calcutta, and Madras and (b) The State Bank of India, at all branches except Delhi and except the local head office at the Bombay, Calcutta, and Madras.

(ii) State Bank "Government" Drafts.— These will be drawn by the State Bank of India at all branches except Delhi and except the local head office at the Bombay, Calcutta, and Madras on the State Bank of India at all local head offices and branches.

Limits to drawings.

(i) Telegraphic transfers, bank draft and Mail Transfer Government drafts drawn by and on offices of the Reserve Bank and offices and branches of the State Bank having Currency Chest facilities may be issued without restriction as to amount. The term "branches of the State Bank" includes "Sub-branches".

(ii) In other cases telegraphic transfers, bank drafts and Government drafts may be issued to the following extend for each form remittance on any one day:-

At or on a sub Treasury	Upto Rs.10,000
At or on a treasury (not being a sub treasury) except on the Reserve Bank	Upto Rs.50,000
At a treasury proposed as double the limits under order on the Reserve Bank.	Without limit

(iii) The limits laid down for drawing on treasury agencies may not be exceeded without the express sanction of the Currency Officer of the area in which the drawing office is situated.

(iv) Drawings will not be subject to any minimum except in the case of Government drafts, which will be for a minimum amount of Rs.25 except in special circumstances, - vide Rule 11.10.

Rates of Exchange

1. In respect of drawings mentioned below exchange will be charged at the rates given against them. In the case of drawings mentioned in clause I, offices and branches of the State Bank will have discretion to sell at lower rates to the public but treasury agencies will invariably charge full rates:-

(1) Rates for telegraphic transfers and bank drafts and mail Transfer

(a) for general public:-

		Rs. - A.
Upto Rs.5,000	1/8 percent (Minimum exchange:-	
	Telegraphic transfers, bank	1-0
	Draft and Mail Draft	0-4
Over Rs.5,000	1/16 percent (Minimum exchange both for telegraphic transfer and bank draft.	6-4
Actual telegram charges to be charged in addition.		

(b) For scheduled banks in respect of telegraphic transfers and drafts in favour of third parties:-

		Rs. - A
Upto Rs.5,000	1/16 percent (Minimum exchange	1 0
Over Rs.5,000	1/32 percent (Minimum exchange	3 2
Actual telegram charges to be charged in addition.		

Note.— *There is no objection to a scheduled Bank applying for a small drafts on the same terms as are available to the general public, namely Re. 1/2 per cent, minimum annas 4. The minimum of Re.1 only applies to the special Scheduled Bank rate of Re. 1/16 per cent. For example, on remittances up to Rs.800 exchange at the rate of Re. 1 per cent, minimum annas 4 would be charged and remittances over Rs.800 would be charged at the rate of Re. 1/16 per cent (Minimum Re. 1.00).*

(c) For indigenous bankers, non-scheduled banks, co-operative banks and societies and other approved banks:-

		Rs. - A
Upto Rs.5,000	1/32 percent (Minimum exchange	1 0
Over Rs.5,000	1/64 percent (Minimum exchange	1 9
Actual telegram charges to be charged in addition.		

For co-operative banks and societies minimum exchange on Drafts and but not for Telegraphic Transfers and Mail Transfer for amount upto Rs.5,000 will be annas Re. 4 only.

Note.— *Additional facilities for remittance of funds will be made available t the State Co-Operative Banks in India on conditions laid down by the Reserve Bank on this behalf. These conditions can be ascertained from the Chief Officer, Reserve Bank of India, Agencies Credit Department, Bombay.*

These concessional rates will be granted only to:-

(i) Indigenous bankers, i.e., banks and firms recommended by Government and included in the approved list of indigenous bankers kept by the Reserve Bank. The list will be circulated by the Reserve Bank to all its offices and offices and branches of the State Bank and treasury agencies for guidance.

Note.— *The conditions prescribed by the Reserve Bank for fulfillment before a banker can be brought on the approved list of and the detailed procedure to be followed have been given in Appendix to this Annexure.*

(ii) Non-scheduled banks are admitted to the list on the conditions prescribed by the Reserve Bank. The Bank will, with the approval of the Government, draw up a list of non-scheduled banks which will be circulated to all offices of the Reserve Bank and offices and branches of the National Bank and treasury agencies for guidance.

Co-operative banks and societies formed and functioning under the Co-operative Societies Act, II of 1912, or any other Co-operative Societies Act for the time being in force in the State.

Note.— *The transactions on account of remittances to co-operative societies and co-operative banks from (1) a district treasury to its sub treasuries and vice versa and (2) between a sub-treasury and another in the same district will also be effected through bank drafts.*

(d) For local funds (both intra-provincial and extra- provincial remittances) with the exception of intra- provincial remittances granted at par by Government under the Rule 11.21:-

Upto Rs.5,000	1/16 percent (Minimum exchange for Telegraphic transfers Re 1 and for draft Rs.4)
Over Rs.5,000	1/32 percent (Minimum exchange Rs 3-2)

II. Rates for Government Drafts:-

(a)	Intra-State transfer	At par
(b)	Extra–State transfers upto Rs.5,000	1/16 percent (Minimum exchange Rs.4)
Over Rs.5,000		1/32 percent (Minimum exchange Rs 3-2)

Note 1.— *In cases where the Government desires extra-State transfers to be made at par, the Government itself will pay to the office of issue exchange at rates given below.*

Note 2.— *These charges will not apply to remittance granted to the Central Government (including the Military Department) which will effected at par and will be treated as intra-State remittances.*

Note 3.— *Remittances on Government Account will ordinarily be made by means of Government drafts but in cases of extreme urgency the Reserve Bank or where the Reserve Bank does not conduct Government business the State Bank or Treasury Agencies will arrange for remittance by Telegraphic Transfer at per within the state on payment of the cost of telegrams.*

Extra-State remittance by Telegraphic Transfer will be charged for at the following rates:-

Upto Rs.5,000	*1/16 percent (Minimum exchange Re. 1)*
Over Rs.5,000	*1/32 percent (Minimum exchange Rs 3-2)*

2. When draft and telegraphic transfers are required for amounts which are not a complete multiple of Rs.100 the broken amount less than Rs.100 should be regarded as Rs.100 for the purpose of calculating exchange.

ANNEXURE 'B'

(See Rule 11.15)

(Impressed Stamp)

Letter of Indemnity With Respect to Issue of Duplicate State Bank of India Bank Draft

The Treasury Officer/Sub-Treasury Officer,

In consideration of the Treasury Officer/Sub-Treasury Officer, _____ on behalf of the Reserve Bank of India, issuing a duplicate of a Reserve Bank of India 'Bank' Draft on _____ No. _____, dated the _____ favouring _____ for Rs._____ (in words) _____ I/We, the undersigned _____hereby (jointly and severally) guarantee and agree to hold the said Reserve Bank of India their successors and assigns, harmless and indemnified, from and against all consequences that may arise from their so doing and from payment of the original Reserve Bank of India 'Bank' Draft and from and against all losses, charges, and expenses in connection with the said Bank Draft or duplicate, and I/We, the said_____ further undertake to deliver to you the said Bank Draft if and when found.

Dated the _____ this _____day of _____19

_____

_____

Signatures

_____

_____

Note.— *To be stamped as an Agreement in accordance with the Stamp Act of the Province in which the indemnity is executed.*

This document, will not be attested.

ANNEXURE

Conditions for indigenous bankers who wish to avail themselves of the concessional rates of remittances and the procedure relating thereto.

Conditions

1. Only those persons and firms will be included in the term indigenous bankers who accept deposits and/or discount handiest with Joint Stock or other Banks primarily with a view to making loans and who are placed on the approved list of the Reserve Bank for this purpose. Just as Section 277-F of the Indian Companies Act allows banks to undertake certain necessary ancillary work, there would be no objection to a banker having any other business so long as it is clear that banking is his main business. On the other hand those whose main occupation is something else like agriculture or shop-keeping or trade will not be considered as bankers, even though they may accept deposits and lend money as subsidiary business.

2. An indigenous banker to be qualified for inclusion in the approved list must have a minimum owned capital of Rs.50,000.

3. An approved indigenous banker must conform to any money lending regulation applicable to him that may be in force in the Province.

4. A banker (a) who appears to have ceased to comply with the definition (1) above or (b) whose owned capital is known to have fallen below Rs.50,000 or (c) who infringes provincial legislation regulating his transactions in such a way as to make it undesirable in the opinion of the State Government that he should receive the concession shall be liable to be removed from the approved list.

Application to the Treasury or Sub-Treasury Officer

Indigenous bankers who satisfy the above conditions and who desire to have their names included in the list of bankers to whom the concessional rates will be made available, may make an application to the nearest treasury or sub-treasury officer submitting all the necessary particulars in the appended form. The information will be treated as confidential.

Application direct to the Reserve Bank

In case an indigenous banker expresses reluctance to reveal his affairs to the local Treasury or Sub-Treasury Officer, he can send application direct to the Reserve Bank. On receipt of the application, the Reserve Bank will, no doubt, consult the Government in regard to the fitness of the applicant-to be included in the list.

Disposal of applications received at the Treasury or Sub-Treasury.

1. Treasury and Sub-Treasury Officers on receipt of an application should see that particulars regarding business, capital worth, etc., have been furnished by the applicant according to the form prescribed, and if the application is in order, they should forward it confidentially to the Deputy Commissioner.

2. The Deputy Commissioner should forward the application received to the Secretary to Government, Haryana, Finance Department, by name, in a confidential cover with a report on the credit and standing of the applicant, and as to whether he has infringed any debt legislation, etc., in such a way as to make it undesirable that he should receive the concession.

3. Government on receipt of such applications will forward them with their recommendation to the Reserve Bank. The Bank will decide after obtaining the opinion of its agents; if necessary, whether the applicant should be included in the approved list.

4. An indigenous banker will not be entitled to the concession, unless his name has been included in the approved list by the Reserve Bank of India and the list is received by the agency of the Reserve Bank of India.

Form of Application for Indigenous Bankers for concession rates or remittances

The Treasury/Sub-Treasury Officer,

_____

Remittance Facilities in India.

Dear Sir,

With reference to the Government of _____ notification No. _____ dated _____ on the above subject, we beg to apply for inclusion in the list of indigenous bankers to whom the concessional rates for remittance facilities mentioned in paragraph 2 of the said notification will be made available.

2. We agree to abide by all the conditions specified in the above notification and furnish herewith the necessary particular regarding our business, capital worth, etc., in the form required.

Yours faithfully,

Financial Statement as on _____

1.	Name	
2.	Address	
3.	Character of organization (whether proprietorship, joint Hindu family, partnership):	
4.	Nature of business chiefly dealt in	
5.	Assets:-	
	(i) Cash in hand and with banks	
	(ii) Deposits with other firms	
	(iii) Loans to market	
	(iv) Landed and houses property (location and approximate value)	
	(v) Accounts receivable	
	(vi) Shares and securities owned	

	(vii) Shares and securities owned	
	Total	
6.	Liabilities—	
	(i) Accounts payable	
	(ii) Bank Loans	
	(iii) Borrowings from the market	
	(iv) Deposits received	
	(v) Mortgages on properties, Other liabilities	
	(vi) Other liabilities	
	Total	
	Net worth	
7.	What is the annual turnover?	
8.	Are there any contingent liabilities such as guarantees?	
9.	What are partners worth outside banking business? (In case of partnerships only).	
10.	Bank and trade references.	
11.	Please state; if possible the approximate amounts for which you might require remittance facilities	
12.	Please state the names of places between places between which you will ordinarily require remittance facilities.	

****

CHAPTER - XII

DEPOSITS

Note.— *The provisions of rule 3.14 apply mutatis mutandis to the relevant to the relevant rules in this Chapter*.

I - CLASSIFICATION AND LIMITATIONS

12.1 Moneys received at the treasury for deposit in public account are generally classified according to the department through which they are received. The usual classes being

(1) Revenue Deposits;

(2) Criminal Courts Deposits;

(3) Civil Courts Deposits; and

(4) Personal Deposits.

There are also other classes of deposits, such as deposits of fees received by Government employees for work done for private bodies, deposits for work to be done for public bodies and individuals. Unclaimed Provident Fund Deposits of Public Clothing and Equipment Fund, Public Works Deposits etc,

Other classes of Deposits may be added under the special orders of the Accountant General.

12.2 These rules do not apply to departments which are not under the audit control of the Accountant General Haryana. Whatever sums are paid into a treasury by Government of these Departments, or on their account, must be carried to the credit of the Department concerned in the accounts.

12.3 No moneys shall be received for deposit in the public account unless they are such as by virtue of any statutory provision of any general or special orders of the Government are required or authorized to be held in the custody of the Government. Subject as aforesaid, it is the duty of the Treasury Officer to see that save as expressly otherwise provided by these rules no money is credited as a deposit except under the formal order of a Court or other competent authority and also, if the amount could be credited to some known head in the Government account to make representations to the Court or authority ordering its acceptance or in whose favour the deposit was received. *See also Article 62 of Account Code, Volume II.*

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 deposits.*

12.4 The treatment of the following items as deposits in prohibited:-

(1) No pay, pension, or other allowances should be placed in deposit on the ground of the absence of the payee or for any other reason; as a rule pay should not be drawn till the claimant appears.

Note 1.— *When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his computed share made, the balance being placed in deposit.*

(2) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government 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 the Government may be kept, in deposit, both in appealable and non-appealable cases, till they lapse under the ordinary rule.

(3) No refunds whether of stamps or of other receipts can be drawn to be lodged in deposit pending demand by the payee,-- vide Subsidiary Treasury Rule 4.56.

(4) 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 interstate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

Note 1.— *If unclaimed property be perishable and be sold because it cannot be kept or if it be sold for the benefit of the owner or because its value is less than ten rupees its proceeds should be held for six months in deposits, but the circumstances should be clearly stated under "Nature of deposit" in the deposit register.*

Note 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.*

Note 3.— *The Police Department should have no deposits except security and earnest money deposits which should be p-aid into the treasury as Revenue Deposits, unclaimed property found by, or delivered upto a police officer should be made over to the Magistrate; see also items (1) and (6) under this rule.*

(5) Money tendered as personal deposits by private individuals or by Government employees, acting in other than their official capacity, and funds of quasi-public institution even though, like certain dispensaries, they are aided by Government, may not be accepted as personal deposit at a treasury without the special permission of the competent authority for the opening of a banking account with the treasury. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit account though the value be stated in money.

Note.— *Moneys tendered by or on behalf of wards and attached estates and estates under Government management may be accepted at a State Treasury for credit as personal deposits*.

(6) Proceeds of sales of old stores or other Government Property.

Note.— *These should be credited to Government at once.*

(7) Licence fees recovered in advance from excise contractors, which should be taken direct to the head “Excise”.

(8) Receipts in connection with the Trijunction pillars

(9) Land Revenues and cesses collected in one Tehsil on account of another Tehsil or District.

(10) Receipts for which full particulars are not shown should not be placed in deposit but should be credited as “unclassified items’ of the Department concerned.

II - REVENUE DEPOSITS

A - EXPLANATORY

12.5 Revenue Deposits are deposits made in Revenue, Criminal and Civil Courts, other than Small Cause Courts, or in connection with revenue administration; but see rule 12.15. These deposits include:-

(1) Civil Court decree money.

(2) Compensation appeasable fines (including costs) payable to injured parties in criminal cases, both and non-appeasable, till they lapse, under the ordinary rule.

(3) Cost of stamp in partition cases when it is known that the amount will not be disbursed immediately.

(4) Recoveries on account of cost of chaukidar’s uniforms.

N.B.— *Where there are extensive transactions, a Personal Ledger Account may be opened for them.*

(5) Chaukidari collections.

(6) Jagir money.

(7) Pre-emption money.

(8) The net sale proceeds of unclaimed impounded cattle (for three months only and if no claim be made within this period they are credited to Government.)

(9) Un-disbursed amount of compensation for land taken up for public purposes.

(10) Redemption money.

(11) Sale-proceeds of confiscated property.

(12) Un-disbursed portion of Patwaris share mutation fee (Temporarily).

(13) Tehsildari cess only when the amount cannot conveniently be paid at the time of collection.

(14) Pachotra payable to Lambardars In special cases only.

(15) Sarpanchi allowances.

(16) Earnest money deposits made by intending tenderers of Civil Departments (Including the Forest Department).

Note 1.— *No previous authority of a departmental Government employee to receive this money is necessary, but the depositor must state the designation of the Government employee in whose favour he makes the deposit; and that designation must be stated on the receipt given by the Treasury Officer.*

Note 2.— *All intending tenderers in other States should remit the earnest money deposit direct to the Departmental officers concerned by means of Bank Drafts from Scheduled Banks or the State Bank of India. The Departmental officers should credit the proceeds of the drafts so received immediately into the Treasuries/ Banks under the head "Revenue Deposits."*

(17) Advance deposits in cash by temporary cultivation lessees in colony areas.

(18) Other amounts received by Government but payable to private persons.

(19) Security payments made under Rule 6(10) of the Retail Liquor License Instructions and also tender fees under rule 6(6) ibid.

(20) Money realized from villagers on account of the pay of Forest Guards.

(21) *Omitted.*

(22) Security Deposits when tendered in cash by the keepers of Printing Presses and Publishers of Newspapers under the India Press Act, 1910.

(23) Payment in advance made to the school of Art by private persons and institutions for the execution of orders placed by them with the school.

(24) Publication charges in insolvency cases.

(25) Election money deposits.

(26) Probate in letters of administration and succession certificate fees.

Note.— *The amount credited into the treasury on account of cost of court fee stamps required for succession certificate should be drawn on revenue deposit repayment voucher which should be prepared not in favour of the applicant but in favour of the office in-charge of the treasury or sub-treasury who will credit the amount by transfer credit to the head "0030-Stamps and Registration", and issue the stamps in the name of the applicant.*

(27) Security money of students of School of Arts.

(28) One-fourth or one-fifth of auction or sale money of attached properties.

(29) Commission fees.

B - TREASURY ACCOUNTS AND PROCEDURE

(a) Receipts

12.6 Deposits received at the treasury should be recorded in treasury accounts in accordance with the directions contained in Articles 64 and 65 of Account Code Volume II.

Note.— *At places where the treasury business is conducted by the bank the registers of deposits are kept in the Collectors Office; the bank only receives the amounts tendered in accordance with Subsidiary Treasury Rule 2.20 and credits them under their proper designation.*

12.7 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 balances, unclaimed for more than three complete account year shall, at the close of March in each year, be credited to the Government by means of transfer entries in the Accountant General's office. *See also Article 127 of Account Code, Volume II.*

Balances in the Personal deposits Accounts do not lapse to Government if outstanding for more than three complete Accounts years. In cases, however, in which the Personal Deposit Accounts are created by debit to the Consolidated Fund, the same should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund, the personal Deposit Accounts being opened next year again, if necessary, in the usual manner. If a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that need for the Deposit Account has ceased, the same should be closed in consultation with the Officer in whose favour the Deposit Account has been opened.

Exception.— *All items of account of Sheriffs Petty Accounts irrespective of their amounts will remain current for three complete accounts years and lapse to Government only on the expiry of that period. The presiding officers of the Courts concerned will certify on the statements showing the amounts which should lapse to Government on the expiry of three years that all such amounts have been included in the statements.*

Note 1.— *The total of the list referred to in Article 127 of Account Code, Volume II, 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 employee of the district staff, not being the Treasury Officer.*

Note 2.— *For the purpose of this rule the age of a repayable item or of a balance of it may be reckoned as dating from the time when the item or the balance, as the case may be was initially deposited.*

(i) General

12.8 The rules regarding repayments and the form of voucher for repayment are contained in Subsidiary Treasury Rule 4.128, 4.129 and 4.140. See also Article 67 of Account Code, Volume II.

Note.— See also note 3 below Rule 9.3 Which applies mutatis mutandis to deposit repayments also.

12.9 On the production of a lapsed deposit repayment order (vide Subsidiary Treasury Rule 4.129, note), the authority which originally granted it may, if satisfied that the person producing it is entitled to receive payment, revalidate the order by writing on it.

Renewed.

(Signed)

Date _____

The fact and date of renewal should be noted on the original departmental record of the repayment order.

(ii) Lapsed Deposits

12.10 (1) Deposits, the detailed accounts of which are not kept at the treasury and which are credited to the Government under rule 12.7 of Punjab Financial Rules, Volume I, cannot be repaid without the sanction of the Accountant General who will authorize payment's on ascertaining that the item was really received and was carried to the credit of the Government as lapsed, and that the claimants identity and title to the money are certified by the officer signing the application for refund.

The amount of a lapsed deposit refunded will, however, be charged in its Cash Book as a refund and not debited to deposits, *see Article 63 of Account Code, Volume-II.* But the repayment of a lapsed deposit shall be recorded in the Appropriate District register of receipts so as to guard against a second payment.

(2) Deposits the detailed accounts of which are kept at the treasuries and which are credited to the Government under rule 12.7 of Punjab Financial Rules, Volume I, may be refunded without the sanction of the Accountant General. The Treasury Officer shall, before authorizing 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 claimants identity and title to the money are certified by the Officer Signing the application for refund.

(d) ACCOUNTS RETURNS TO BE SUBMITTED TO THE ACCOUNTANT GENERAL

A - EXPLANATORY

12.11 Extract registers of deposits received, registers of repayments of deposits plus and minus memoranda, quarterly certificates, clearance registers, statements of lapsed deposits, etc., should be prepared and submitted to the Accountant General in accordance with the directions contained in Articles 105 to 107, 111, 124, 125 and 127 of Account Code, Volume II.

Note 1.— *Old items transferred from one Clearance Register to a second one. - vide Article 125 of Account Code, Volume II, should be carefully watched by the District Officer Such items in the ordinary course lapse at the end of two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Accountant General.*

Note 2.— *It is not intended that Clearance Registers should be used in District Offices.*

Note 3.— *The outstanding balances of the Sheriff's Petty Accounts should be included by the Treasury Officer in the Revenue Deposit State Clearance Register, and the lapse items of Sheriff's Petty Accounts in the lapsed statements of Revenue Deposit "State".*

III - CIVIL COURT DEPOSITS AND SHERIFF'S PETTY ACCOUNTS

12.12 The deposits of Civil Courts other than deposits of Small Cause Courts and Sheriff's Petty Account are treated in accounts as Revenue Deposits.

The deposits of Small Cause Courts and Sheriff's Petty Accounts are accounted for under "Civil Courts Deposits" and "Personal Deposits", respectively.

B - MAINTENANCE OF ACCOUNTS

(i) Civil Courts other than Small Cause Courts

12.13 Each item of deposits 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 deposit registers kept at the treasury. The registers of receipts and repayments are kept and the monthly and annual returns and lapsed list are submitted by the Treasury Officer in the manner prescribed for revenue deposits, although the sets of registers and returns at the treasury must all be kept separate from those of the revenue deposits. *See also Article 71 of Account Code, Volume II.*

Note.— *Other detailed instructions for the deposit accounts of these Courts is given in Chapter 10 of Volume II, Part II of the High Court Rules and Orders.*

(ii) Small Cause Courts

12.14 All deposits are paid into and held at the Court. When, however, the sum in possession of the court exceeds Rs.1,000 the excess amount is at once remitted to the Government treasury. All repayments are made by the Court itself without the intervention of the Treasury Officer out of the balance held by it. If, however, the balance is not sufficient to meet the claims the repayment is made by Cheques on the Treasury Officer against the surplus collections remitted to the treasury.

All Transactions of receipts and payments are brought to account by the court concerned in the Registers of receipts and repayments maintained by it.

The gross receipts and repayments, as reported by the courts concerned from time to time,- vide Appendix 23 (including repayments by Cheques at the treasury) are taken by the Treasury Officer to the personal deposit account opened separately for each court. These personal ledgers and the corresponding accounts and returns must be kept by the Treasury Officer in the form prescribed for personal deposits, but quite separate from those of personal deposits proper, being designated as “Civil Courts Deposits”.

Each courts submits to the Treasury Officer monthly returns, i.e., extract registers of deposit receipts and repayments, with vouchers duly stamped where necessary and plus and minus memorandum, quarterly certificate clearance register and statement of lapses etc. These returns are transmitted in original by the Treasury Officer to the Accountant General.

Note 1.— *Omitted.*

Note 2.— *For detailed instructions for the maintenance of Deposit Accounts of these Courts see Appendix 23.*

(iii) Sheriff’s Petty Accounts

12.15 The Sheriff’s Petty Accounts are made up of the numerous petty sums received by Civil, Revenue and Criminal Courts from parties to suits or other judicial proceedings for immediate disbursement in full (as for diet money of witness commission fees, etc.). The receiving courts should record and deal with these petty deposits; with the same care and formality as with others. At the Treasury these deposits are treated like Personal Deposits; but the system of accounting followed in the courts is more or less similar to that of deposit transactions of Small Cause Courts. For details see Chapter 9 of High Court Rules and Orders, Volume II, Part II.

Note.— *No vouchers are required in support of repayments but a certificate to the effect that the accounts are maintained in proper form and are in order, and that payments have been made to the rightful parties, and their receipts taken and are with the nazir and have been so cancelled that they cannot be used again to support a second claim against Government is required from each Senior Sub-Judge for all petty sums repaid by his court. If the Senior Sub-Judge takes the responsibility on himself to give the certificate for all the courts it will be sufficient.*

IV - PERSONAL DEPOSITS

A - EXPLANATORY

12.16 Special banking accounts are sometimes kept for certain classes of Deposit transactions of a public or quasi-public nature (such as receipts and payments of account of wards and attached estates under Government Management) for which it is not necessary to treat each disbursement as made against a particular receipt. The account kept of them in the treasury is of the nature of banking deposit account. These accounts are called Personal Deposit Accounts.

Note.— *For repayment against personal deposits, see rule 4.123 in the Subsidiary Treasury Rules.*

12.17 A list of the existing accounts is given in Appendix 24. Moneys tendered by Government Officers acting in their official or any other capacity and funds of quasi-public institutions even though like certain dispensaries which may be aided by Government, may not be accepted as Personal deposits at a Treasury without the special permission of the competent authority for the opening of a banking account with that Treasury. Such permission may not be granted except after consultation with the Accountant General and unless the authority granting the permission be satisfied that the initial accounts of moneys to be held in such Personal Deposit accounts are properly maintained and are subject to audit.

The competent authority shall scrutinize the proposal for the opening of a personal ledger account thoroughly before referring the case to the Accountant General, with a view to ensuring that the number of such accounts is not unnecessarily multiplied and shall further see that those cases, where, the money can conveniently be either credited to the final heads of accounts or accounted for under the provisions of Article 43 of Audit Code, are not referred to the Accountant General.

Note 1.— *Under Article 284 of the Constitution of India all moneys received by or deposits with any officer, employed in connection with the affairs of the State, in his official capacity are required to be paid into the public account of the State. In due of these provisions, Bank Accounts, outside the Public Account of the State, should not be opened.*

Note 2.— *In connection with the opening of a personal ledger account for departmental purpose at a treasury the following information should invariably be furnished to the Finance Department with the proposal for communication to the Accountant General, Haryana:-*

(i) nature of transactions intended to be covered by the personal ledger account;

(ii) the manner in which the funds will be provided for initially in the personal ledger account and in the case of personal ledger account to be opened with Government money, the major, minor and detailed heads of account to which the expenditure will be debited;

(iii) the head of account to which the transactions of the personal ledger account will be booked;

(iv) the financial limit on the individual personal ledger account; and

(v) the arrangements for the local audit of transactions of the Personal Ledger Account.

Information in respect of item(iii) will be supplied by the Finance Department when referring the proposal to the Accountant General, Haryana.

Note 3.— *The personal ledger account already opened at one treasury may not be transferred to another treasury or a sub-treasury under the Jurisdiction of the same treasury except with the approval of the Finance Department-cum-Audit Department. This will not apply to the personal Deposits Accounts of the Food and Supplies Department where the District Officers are authorized to transfer a part of the balance in their personal deposit Account at Sadar Treasury to Sub-Treasuries by issuing a requisition in prescribed form under intimation to the Accountant General, Haryana.*

B - MAINTENANCE OF ACCOUNTS

(i) Accounts and Returns

12.18 Rules relating to the recording of personal deposits transactions in the personal deposits accounts and in the register of personal deposits, and to the submission of monthly and other returns connected therewith are given in Article 68, 70, 108 and 126 of Account Code, Volume II.

Note 1.— *In the case of personal deposit Accounts (Article 68 of Account Code, Volume II), it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.*

Note 2.— *If there be a large number of transactions on the same day, a balance in the personal deposit account need not be struck after each transaction, but the Treasury Officer, if there be any possibility of an over drawal, should be totaling the items of receipts and refunds and striking the balance whenever necessary, satisfy himself that the balance is*

not over drawn. The Treasury Officer shall invariably, however, strike a total at the end of each day's transactions.

Note 3.— *In the case of Minors Estates of which the District Judges are ex-officio guardians under section 18 of Act VIII of 1890 and section 2(3) of Act X of 1892, there need not be a separate account of each minor, but a separate account should be opened for each Government employee who acts as guardian of one or several minor's estates. These orders do not apply to estates under the Court of wards for each of which separate account should be maintained.*

(ii) Pass Books

12.19 A Pass Book in P.F.R. form 25 should be kept for each personal deposit account.

It should be the duty of the Administrator of the fund to see that the pass book is sent to the Treasury Officer at least once a month and balanced.

The pass book should remain in the personal custody of the administrator and not of the Official concerned either with the paying in or paying out of money or checking the account.

12.20 The Treasury Officer is responsible for seeing that the entries are correctly made and at the end of each month the entries on each side of the pass book are totaled and the balance struck and agreed with the Treasury account. The pass book should then be signed by the Treasury Officer.

C - CASH ORDERS AND TEHSILDARI LETTERS OF CREDIT

(i) Issue of Cash Orders, etc.

12.21 Tehsildari letters of Credit and cash orders are issued by the Treasury in respect of payments to be made at a sub-treasury, - vide rule 2 below Subsidiary Treasury Rule 4.5. The former are issued invariably in favour of the Tehsildar concerned while the latter are issued in favour of the person to whom money is due or who is responsible for its disbursement. Payments against a letter of Credit can be made in several instalments by the Tehsildar drawing Cheques in favour of the persons to whom the money is due or who are responsible for its disbursement; while a Cash Order is payable in one installment to the individual named therein who obtains payment at the Sub-Treasury by presenting the Cash order itself duly receipted.- vide Subsidiary Treasury Rule 4,135.

Note 1.— *In the case of Public Works and Forest Departments and Local Funds, if the payment of any cheque is intended to be made through the Tehsildar, it should be drawn by the drawer in his own favour and duly receipted before submission to the Head Treasury for the issue of a letter of credit. The Zila Parishad should never require cash to be remitted to a Sub-Treasury as all District Fund payments from the treasury are made on Cheques.*

Note 2.— *When both cash and a bill are sent to the Treasury Officer for the issue of letter of credit or cash order, two separate requisitions should be sent and the Treasury Officer should issue two separate letters of credit or cash orders, i.e., one in respect of the cash tendered and the other against the bill.*

Note 3.— *The amounts of the letters of credit issued in favour of the Tehsildar at the Headquarters will be credited in the Head Treasury Account to the Tehsildari Ledger and disbursed direct from the Treasury upon cheque signed by the Tehsildar.*

Note 4.— *In the cases where funds are being supplied to the Tehsildar from the Public Works Department, or from the District Fund, for the construction of Public works, or for other purposes, care should be taken to restrict the amount of the letter of Credit issued, as much as possible, to the sums probably required for disbursement during the currency of the letter of Credit, in order that the unpaid portion of every Letter of Credit on the date it lapses may be reduced to the smallest possible amount.*

(ii) Adjustment of cash orders etc.

12.22 The adjustment of cash orders issued on sub-treasury is watched by opening a personal ledger for cash sub-treasury, - vide Article 69 of Account Code, Volume II. The same procedure applies mutatis Mutandis to the adjustment of Tehsildari Letters of credit.

Note.— *See also Article 123(2) and note below Article 123 of Account Code, Volume II.*

(iii) Adjustment of lapsed cash orders, etc.

12.23 The charges in respect of lapsed cash orders and letters of credit (vide Rule 2 below Subsidiary Treasury Rule 4.5) are adjusted by debiting personal ledger account of the sub-Treasury and crediting the head “unclassified items” in the receipt schedule of the department concerned with full particulars as to the number and date of original voucher; designation of drawing officer and nature of original charge. The debit will be supported by a simple receipt signed by the Treasury Office showing the particulars of the lapsed cash order or letter of credit. A note regarding lapse should invariably be made in the register concerned.

Note.— *For funds of the lapsed items in a letter of credit or cash order see Subsidiary Treasury Rule 4.136.*

V - DEPOSITS OF FEES

12.24 The fees received by the Government employees for work done for Non-Government bodies or private persons are accounted for as below:-

(i) In cases where a Government employee is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transaction.

(ii) In cases where recoveries from the private bodies are divisible between the Government and the Government employee concerned─

(a) if the exact amount of the fees and the distribution of shares between the Government and the Government employee are known before hand, the share due to the Government should be credited as miscellaneous receipt of the department to which the Government employee belongs, and the rest should be collected by the Government employee himself. The Government, share should be paid into the treasury as far as possible, by the body or person paying the fee;

(b) If the amount of the fees or the shares are known only approximately before hand, the fees should be credited to the head "Deposits of fees received by Government employee for work done for private bodies" pending final settlement, when the share due to Government should be credited a revenue of the department to which the Government employee belongs and the rest should remain under the deposit head for disbursement to the Government employee as laid down in Subsidiary Treasury Rule 4.137. The Accountant General will when returning the bill duly authorized for payment (vide Subsidiary Treasury Rule 4.137) advise the Treasury Officer to credit the State share of the fees to Government as a miscellaneous receipts of the department to which the Government employee belongs.

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 employee doing work for private bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in departments where it is in existence, where a Government employee 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 are adjustable as departmental receipts and the disbursement to the Government employee as departmental expenditure under "Allowances Honoraria, etc."*

VI - DEPOSITS ON ACCOUNT OF POLICE FUNDS

12.25 These deposits consist of moneys for clothing and equipment funds. They are accounted for like Personal Deposits.

Detailed rules relating to these deposits are given in the Police Rule- Volume I.

VII - DEPOSITS OF UNCLAIMED PROVEDENT FUND

12.26 The sums remaining unclaimed for a period exceeding six months shall be transferred to deposits at the end of each year and thereafter dealt with according to the rules governing "Revenue Deposits".

VIII - DEPOSITS AT SUB-TREASURIES

12.27 In respect of deposits made at sub-treasuries the procedure laid down in Article 57 to 77 of Account Code, Volume II, should be observed.

The Treasury should distinguish deposits credited into the Sub-Treasuries and repayable there by making use of a letter of alphabet (to be assigned to each sub-treasuries, in addition to the serial number of each entry).

12.28 Deposits credited at a Treasury but paid at a sub-treasury on orders given by the Treasury Officer will not be passed through the Sub-Treasury Deposit Register, but recorded as distinct items in the Day-Book and the *Siaha*.

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CHAPTER - XIII

LOCAL FUNDS

I - EXPLANATION

13.1 (a) The expression "Local Fund" denotes—

(1) revenues administered by bodies which by-law or rules having the force of law come under the control of Government, Whether in regard to the proceeding generally, or to specific matters such as the sanctioning of their budgets. Sanction to the creation or filling up of particular post, the enactment of leave, pension or similar rules;

(2) the revenues of anybody which may be specially notified by the competent authority as such.

(b) The main classes of local funds are:-

(1) District Funds.

(2) Municipal Funds.

(3) Other Funds:-

(i) Town and Bazar Funds.

(ii) Educational Funds (including Athletic Fund)

(iii) Other miscellaneous Funds.

(iv) Village Panchyat Fund.

(c) Unless the contrary appears from the context, the instructions in this Chapter apply primarily to the treatment of the transactions of the several Funds by the Treasury, and not to the maintenance of accounts in their own offices.

Note.— *The expression "Local Body" as used in this Chapter means the authority legally entitled or especially empowered by Government to administer local fund.*

II - CUSTODY OF FUNDS

13.2 Unless permitted by the competent authority, or by a law local funds are ordinarily obliged to place their funds in a Government treasury or the Bank, if there is one near the local body concerned.

Note.— *The orders regarding the custody and investment of Municipal Funds are contained in Sections 54 and 55 of the Punjab Municipal Act 1911.*

III - POWERS OF INCURRING AND SANCTIONING EXPENDITURE

13.3 The powers of the several authorities in the matter of incurring and sanctioning expenditure in respect of local funds administered by Government are regulated by the following principles:-

(1) As regards funds constituted by the statute, powers of incurring and sanctioning expenditure will be regulated solely by the provisions of the statute. If the statute is silent on this point the Government as the final administrative authority, will have full powers of incurring and sanctioning expenditure and of delegating such powers.

(2) As regards other funds, the authority which constituted the funds will have full powers of incurring and sanctioning expenditure and of delegating such powers.

IV - MAINTENANCE OF ACCOUNTS AT TREASSUSRIES

(a) Record of transactions

13.4 The transactions of all local funds, should be recorded in accordance with the provisions of Articles 73 and 74 of Account Code, Volume II.

The following instructions should also be observed by treasuries in keeping accounts of Local Funds:-

(1) Details of transactions of Local Funds should not be included in the public accounts.

(2) Where the treasury business is conducted by the Bank, the accounts of local funds are kept at the treasury, the Bank only receives and pays the amounts in accordance with Subsidiary Treasury Rules 2.19,2.20 and 4.146 and credits or debits them under their proper designation.

(3) Receipts in respect of Municipal Funds should be accepted at a treasury or sub-treasury other than that with which the running account is kept.

Note.— *For accounts of municipalities with sub-treasuries see paragraph 349 and 350 of Sub-Treasury Manual.*

(4) The amount paid on account of local rate which is ordinarily tendered along with Land Revenue should be taken to the credited of the Zila Parishad. With a view to providing the Zila Parishad with suitable means of ascertaining the receipts on account of local rate, Treasury Officers should sent daily to the Zila Parishad Office together with the challans a memorandum showing the local rate credited in the Treasury accounts of the preceding day. Accordingly it is necessary that the treasury should keep a separate record of local rate figures in a rough Dakhila register, each Sub-Treasury being required at the same time to enter local rate receipts separately in its daily Siaha.

(5) If by mistake a sum of money is credited to a wrong Municipality or the amount of a cheque drawn by one Municipality is wrongly charged to the account of another Municipality, the necessary correction should be made by the treasury in the treasury account of Municipal transactions by a transfer debit and credit. The amount debited to a Municipality, in order to correct an amount wrongly credited to it, or the amount wrongly debited to a Municipality which is corrected by a credit entry, should be supported by a certificate of the Treasury Officer, stating fully the circumstances under which the amount has been debited in excess of the aggregate amount of the cheques drawn by the Municipality, and this certificate should be sent to the Accountant General as a voucher for the excess debit.

(6) Unless it be expressly authorized by law, proceeds of taxes fines or other revenue levied or collected by Government may not be appropriate direct to a local fund without passing them through the Consolidated Fund of Government whether or not such taxes, fines, etc., are ear-marked from the start for the purpose of the fund.

(7) Subject to the provisions of relevant Acts and rules made there-under, adjustments with local bodies in respect of revenue and other money, raised or received by Government on their behalf will be made in such manner and on such dates as maybe authorized by general or special order of Government

(b) Plus and Minus Memorandum.

13.3 A plus and minus memorandum should be prepared and submitted to the Accountant General as prescribed in Articles 110 and 111 of Account Code, Volume II.

Note.— *A detail of separate accounts showing the gross total receipts and the gross total disbursements of each Municipal Fund Should be sent to the Accountant General with the cash account and second list of payments. As this Detailed Statement. Is in the form of a plus and minus memorandum it is not necessary to show these receipts payments and balances again in the separate plus and minus memorandum.*

(c) Verification of Balances.

13.6 The balances at credit of each local fund shall be verified at the end of the year by the Treasury Officer in communication with the officer or committee administering the fund, and it is not necessary for the Accountant General to maintain detailed Accounts of receipts and payments for such local funds excepts where the local fund has banking account with more than one treasury and separate balances are not maintained by treasuries. The balances on the Accountant General's book is the balance acknowledged by the Government.

(d) Pass Books

13.7 The provisions of Rules 12.19 and 12.20 relating to maintenance of pass books for personal deposit accounts apply mutatis mutandis to the upkeep of pass books for local funds.

V - ATTACHMENT ORDERS ISSUED BY CIVIL COURTS

13.8 Whenever an attachment order issued by a Civil Court against a local body is received for execution by the Treasury of Sub-Treasury Officer, the amount involved should forthwith be charged to the funds of that body and an intimation to that effect furnished to the local body concerned.

13.9 *Cancelled.*

VI - ADJUSTMENT OF CONTRIBUTIONS PAYABLE TO OR BY LOCAL BODIES

13.10 All contributions (whether fixed fluctuating) payable to or by such Local Bodies (Zila Parishad, Municipalities, Notified Areas and Small Town Committees) as bank with General Treasuries, are adjusted in the Accounts Office by book transfer credit or debit to the Local Bodies concerned.

As this arrangement applies only to those Bodies which bank with Government Treasuries, the system of cash payment and cash recovery should be followed in the case of those Local Bodies, which have been permitted to bank with private banks.

Intimation of the book adjustment when made in the Accounts Office is given to the Treasury Officers as well as to the Presidents of the Local Bodies concerned with a view to suitable amendment of the subsidiary registers and plus and minus Memoranda maintained in the Treasury and for making the necessary record in the pass books of Local Bodies affected. Whenever the balance of a Local Body is altered at the instance of the Accounts Office, necessary entries should invariably be made in the banking account in red ink so as to distinguish them from the entries relating to cash transactions and the Accounts Office letter intimating the adjustment should be quoted as authority in the banking account against the adjustment entries.

Unless otherwise specified in the conditions governing the grants all fixed grants payable by Government shall be made to the Local Bodies at the beginning of each financial year.

VII - MISCELLANEOUS

13.11 (i) Unless any of the following arrangements have been authorized by the Government a Local Fund should be required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by Government on account of the Fund:-

(a) Payments as made by Government may be debited to the balances of the deposits of the Local Fund in Government books.

(b) Recovery from the Local Fund may be postponed till the time when Government has to make payment for the charges.

(c) Payments may be made as advances from Government funds in the first instance, pending recovery from the Local Fund.

Note.— *In cases where a Local Fund has to pay for medicines supplied but its liability cannot be accurately known within the year, owing to the account of supplies not being available from the Civil or Defence Department by the 31st March, the Local Fund concerned should be required to pay during March a sum of roughly estimated as the value of the medicines. Any short or excess recovery being re-adjusted in the following year.*

(ii) Any amount due to Government by a Local Body including any amount over due for payment in respect of a debit, is subject to recovery by adjustment from any known statutory grant sanctioned for payment to it. The authority giving or countersigning a bill for such a grant should see that this rule is observed as far as possible.

13.12 Service stamps may not be used by a Local Fund employee or any Government employee acting in a capacity connected with a Local Fund (Such as President or Secretary of a Local Fund Committee) but they may be used on the correspondence of a public 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 classified as "Private" and not "State".*

13.13 Pass books will be supplied to local bodies free of cost from the nearest district treasury on indent. Cheque books will be obtained by the local bodies on payment from the District Treasury Officer concerned.

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CHAPTER - XIV

SERVICE AND OTHER FUNDS

I - GENERAL RULES

14.1 The subscriber to a Fund is responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been provided, -(vide Subsidiary Treasury rule 4.17) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills. See also Subsidiary Treasury Rules 2.17 and 2.18.

14.2 In cases in which the subscription is a percentage on the rate of pay, the subscriber, if in foreign service, under the rules in force from the 1st of January,1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the rule which were in force prior to the 1st January, 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 the case of foreign service of the second kind.

14.3 When a subscriber to any Fund whose subscriptions are realized by deduction from pay bills is transferred to another district or audit-circle, the fact that he is subscribing to the Fund shall be certified on the last pay certificate by noting thereon the amount of his monthly subscription and the number of his account or policy.

Note.— *When a subscriber to the Post Office Insurance Fund is transferred to another audit Circle notice of transfer should also be given to the Accountant General of the new Audit Circle and to the Director. Postal Life Insurance, Calcutta, through the local Accountant General.*

14.4 When a subscriber to a Provident Fund is about to retire and under the rules of the Fund the money lying at his credit becomes payable to him he should place himself in communication with the Accountant General by whom his Fund account is maintained, 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 claim, and on ascertaining the date up to which the subscription has been paid, will arrange for payment of the amount at credit of the subscriber in the account of his Fund.

Note 1.— *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 14.4 A.*

14.4-A When the Final payment of the balance at the credit of a subscriber (other than Class IV Government employees) 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 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 Bank Draft.

Signature_____

Address_____

14.5 A detailed list of the subscription 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. This list will be a copy of a register maintained in the treasury.

Note.— *An important difference with regard to interest is made between subscription paid by deduction from pay-bill and subscription paid in cash, no interest being allowed for the month of payment on cash subscription received after the 4th of the month, whereas subscription deducted from a bill bears interest as though it had been received on the 1st of the month.*

II - PROVIDENT FUNDS

14.6 The detailed rules relating to service and other funds are given in the rules of the Funds concerned

1. The rules for the General Provident Fund and Contributory Provident Fund are contained in Chapter XIII and XIV of the Punjab Civil Service Rules, Volume II.

Note.— *The following instructions should be carefully observed by Head of Office with a view to correct preparation of the Fund schedules referred to in Subsidiary Treasury Rule 4.19:-*

(a) A complete list of subscribers to each fund should be maintained in each disbursing office in the form of the schedule.

(b) Each new subscriber should be brought on this list and any subsequent changes resulting from his transfer or in the rate of subscription, etc., clearly indicated.

(c) Except where it is otherwise provided in the rules of the fund concerned, changes in the monthly rates of subscription will be permissible only from the first of April each year, i.e. with effect from the pay for March drawn in April.

(d) When a subscriber dies, quits the service or is transferred to another office, full particulars should be duly recorded in the list.

(e) In the case of the transfer of a subscriber to another office, the necessary note of transfer should be made in the list of both the offices.

(f) From this list the monthly schedule to be appended to the pay bill should be prepared and agreed with the recoveries made before the submission of the bill to the Treasury for payment.

Note 2.— *Money due to Government by a deceased Government employee on account of an advance of pay cannot legally be deducted from any amount standing to the credit of such Government employee in a Provident Fund. See also Rule 2.46.*

Note 3.— *It must be distinctly understood that Government exercises no supervision over the management of General family pension Fund, Hindu Family Annuity Fund and Bangal Christian Family Pension Fund and is in no way responsible for their solvency*.

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CHAPTER - XV

STORES

I - GENERAL RULES

(i) Introductory

Note.— *This Chapter contains the general rules applicable to all departments regarding stores required for use in public service and in the maintenance of their accounts and other matters ancillary thereto. Detailed rules and instructions relating to the various departments e.g., Public Works Forest, Jail and Stores Purchase or other departments responsible for or concerned in large purchases, manufactures or consumption of stores are contained in the departmental regulations relating to the department concerned.*

The term "Stores" used in this Chapter applies generally to all articles and materials purchased or otherwise acquired, for the use of Department including not only expendable or issue able articles in use or accumulated for specific purposes, but also articles of dead stock of the nature of plant, machinery, instruments, furniture, equipment, fixtures, etc.,)

15.1 The departmental officers entrusted with the care, use or consumption of stores are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them. They are also responsible for keeping them in proper custody and in good and efficient condition and for protecting them from deterioration, They should also take proper precautions to prevent loss of public stores by fire or other accidents. Any loss of or damage to Government stores, should forthwith be reported by them to their immediate superiors.

Note.— *Expenditure on stores incurred in Civil Departments is included under contingent expenditure (except where it is treated otherwise, e.g., stores relating to works) and subject to what is provided in the following rules is governed generally by the rules which apply to such expenditure.*

(ii) Purchase and acquisition of stores

15.2 (a) Save as provided below, all purchases of stores for use in the public service, whether of indigenous origin or otherwise, should be regulated in strict conformity with the store Rules given in Appendix 14. Subject to the provisions of those rules and other special rules in regard to particular classes of articles mentioned in notes 3 and 4 below rule 8.3, a competent authority may sanction the purchase of stores and other materials required for public service.

Purchase order should, not be split up so as to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.

(b) Purchases must be made in the most economical manner; in accordance with the definite requirements of the public service. When stores are purchased from the open market the

system of open competitive tender should, as far as possible, be adopted (vide paragraph 3 of Appendix 14) and the purchase should be made from the lowest tender unless there are any special reasons to the contrary which should be recorded in writing. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchases are likely to prove unprofitable to Government

Note 1.— *See also rule 8.19 and the notes thereunder.*

Note 2.— *Indents for the purchase of electrical materials required for use in Government offices etc., should be placed with the Electrical Engineer to Government, Haryana who will supply the articles required either from Government stores maintained by him or will pass on the demand to the Indian Stores Department, Local Purchase is prohibited except that small items be so purchased in case of emergency which term should be interpreted strictly. Costly articles like fans should not be purchased locally in any circumstances.*

The Central Workshops Division of the Irrigation Branch has been exempted from the operation of these orders.

Note 3.— *All the Heads of Departments, Divisional Heads of Departments and District Heads, who are direct Demanding Officers on the rate contract list, may place their orders for the purchase of electric bulbs required for use in Government offices etc., direct on the firms with whom the Controller of Stores, Haryana has entered into rate contract.*

Note 4.— *All the Heads of the Departments, Divisional Heads of Departments and District Heads who are direct demanding officer on the rate contract lists may place their orders for the purchase of the following electrical materials required for use in Government Offices, etc., direct on the firms with whom the Controller of Stores, Haryana has entered into rate contract:-*

(1) Florescent Lamp and fitness of all sizes.

(2) Tumbler Switch 5 Amp. One way or two way.

(3) Tumbler Switch 10/15 Amp.

(4) Lamp-heders of the type of pendents batten and brackets etc.

(5) 3-pin 5 Amp. And 3-pin 10/15 Amp. Plugs and Sockets.

(6) 2-pin 5 Amp. Plug and Sockets.

(7) Ceiling roses and cut-outs.

(8) Electric table lamps.

(9) Lamp Locks.

(10) Room Heaters or other heating appliances.

(11) Shades etc.

(12) Call Bell, Bell Push and Bed-Switch.

(13) Electric Bulbs.

15.2-A(1) All indents sent out to the Director-General, India Stores Department, London, (whether by normal indent, letter or telegram); should state clearly and accurately the grant number and the head of account to which the cost of the stores is debitable, the amount of appropriation provided and an estimate of cost of each item.

The indents should be prepared in such form and in accordance with such general or special instruction as may be issued by Government in this behalf.

(2) Indents should not be sent out so late in the financial year that they cannot possibly be complied with and paid for within that year. If the Director General receives any indent which he cannot possibly comply with before the end of the financial year, he will carry it over to the following financial year under intimation to Government.

(3) If it is essential to send out an indent to London before the sanctioned appropriation has been communicated to the authority concerned the consent of the Finance Department should be obtained if the estimated amount exceed 200 or such other limit as may be prescribed by Government on this behalf. In such cases the words "The Finance Department has agreed to indent being executed "should be written on the indent.

(4) The purchasing Officer should distinguish very carefully between stores to be bought through the agency of the Director General, India Stores Department and stores merely to be delivered to him for dispatch and shipment through his agency.

When fans are to be fired, order may be placed in the market only after the Electrical Engineer to Government, Haryana, has verified that he enable to meet the requirements from his stores.

(iii) Sale and disposal of stores and write off of losses of stores.

15.3 Rules for the condemnation and disposal of un-serviceable or surplus stores and for the maintenance, repairs and condemnation of cycles in all departments of the Haryana State are incorporated as annexure 'C' and 'D' of this Chapter respectively. The losses thereof, if any, will be written off by the competent authority on the basis of the recommendations of the Board, constituted under the rules contained in Annexure C and D.

Note.— *The sale proceeds of unserviceable furniture in the official residences of the Governor should be credited to the State Revenues and not to the grant for the maintenance and repairs of furniture in Government Houses.*

(iv) Receipt of Stores.

15.4 (a) All materials received should be examined, counted, measure or weighed, as the case may be, when delivery is taken, and they should be taken incharge by a responsible Government employee who should see that the quantities are correct and their quality good, and record a certificate to this effecting. The Government employee receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock registers.

(b) At the time of making payment it should be seen that the rates paid are not in excess of those entered in the contract or agreement made for the supply of stores and that suitable notes of payment are recorded against the indents and invoices concerned to prevent double payments.

15.4-A Sales to private persons of stores other than those which are found to have become obsolete or unserviceable are regulated by special rules and orders applicable to particular departments. When stock materials are sold to the public or any other department or authority at their full value, a suitable percentage as determined by competent authority should be added to the book value to cover charges on account of supervision, storage and contingencies. This addition may, however, be waived by the officer empowered to sanction the sale in the case of surplus stock which in his opinion would otherwise be unsalable.

(v) Issue of Stores

15.5 When materials are issued from stock for departmental use, manufacture or sale, etc., the Government employee in charge of the stores should see that an indent in P.F.R. Form 26 has been made by a properly authorized person, examine it carefully with reference to the order or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of materials, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply actually made. The indent should be returned at once to the requisitioning Government employee for signature. When materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorised agent. In case of stores issued to a contractor, the cost of which is recoverable from him the acknowledgement should give full particulars of the material issued including the recovery rates and the total value chargeable to the contractor.

(vi) Transfers of charge of Stores.

15.6 Special attention should be paid by the Government employee in charge of stores to ensure that in cases of transfers the stores in his charge are made over correctly to his

successor and a proper receipt taken from him. This is necessary in order to fix responsibility for the loss of stores on the particular person. Accordingly when a Government employee in direct charge of stores makes over charge to another Government employee a joint transfer report accompanied by the relieving Government employee's receipt for the stores which have been in the custody of the relieved Government employees should be submitted to the next higher authority. If the relieving Government employee fails to bring to notice within a reasonable period any deficiency or defect in stores taken over from his predecessor, he will be held responsible for the same both as to quantity and quality so far as he was in a position to ascertain it.

Every departmental officer is bound to take over charge of departmental stores which, from the death or departure of the person lately in charge or from any other cause, may be left at or near his station without adequate protection.

II - CUSTODY AND ACOUNTS OF STORES

(i) General

15.7 The Head of an office or any other officer entrusted with stores of any kind should take special care for arranging for their safe custody, for keeping them in good and efficient condition and for protecting them from loss, damage of deterioration. Suitable accommodation should be provided more particularly for valuable and combustible stores. He should maintain suitable accounts and inventories and prepare- correct returns in respect of the stores in his charge with a view to preventing losses through theft, accident, fraud or otherwise and to making it possible at any time to check the actual balances with the book balances and the payments made to suppliers, etc. For securing this object it is important that all quantities received in or issued from stores are entered in the stock account strictly in accordance with the rules and in the order of occurrence on the dates the transactions take place so that it should be possible at any time to check the actual balance with the book balances.

15.8 The form of stock accounts mentioned in the preceding rule should be determined with reference to the nature of the stores, the frequency of the transaction and the special requirements of each department of office in which they are used. Thus the accounts to be kept for consumable stores like dietary stores in a hospital or jail, of which there are numerous and varied transactions, differ vary materially from those to be maintained of the articles of furniture in an office.

15.9 Separate stock accounts or inventories should be kept of---

(1) "Dead Stock" such as plant, machinery, furniture, equipment and fixture; and

(2) "Other Stores" which consists of consumable and perishable articles

Note.— *For the purpose of maintaining accounts it may in some cases be convenient to group articles of stores under different sub-heads such as small stores, building materials timber*

metals fuel printer's stores etc. Where such sub-heads have been prescribed is article should be shown in the account under the respective head.

(ii) Dead Stock

15.10 An inventory of the dead stock should be maintained in all Government offices in a form prescribed by competent authority, showing the number received, the number disposed of (by transfer, sale, loss, etc.,) and the balance in hand for each kind of article. The instructions given below should be carefully observed by all concerned:-

(1) The inventory should be priced whenever the items have to enter into the block account maintained for a Government Commercial under taking or the value of the items is necessary in order to enable Government to calculate the charge to be levied upon private persons or bodies. As regards other items, numerical inventory would suffice, except for articles costing above Rs.25.

Note.— *For the purpose of numerical inventory, articles of a similar description such as tables, durries, carpets, etc., should be put into separate categories- each category comprising articles of the same measurement and value and manufactured with the same metal or wood or other material.*

(2) The inventory should ordinarily be maintained at the site of the dead stock. Whether it is desirable, in any particular case, to depart from this general principle, or to maintain additional consolidated inventories elsewhere, should be decided on the merits of each case.

(3) The inventory should be checked by the head of the department once a year and a certificate of the result of check recorded.

(4) Articles of dead stock should be verified atleast once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

Note.— *The furniture in the official residences of the Governor should be verified in accordance with the regulations given in Annexure A to the Chapter.*

(5) When articles of dead stock, e.g., tools and plants are lent to local bodies, contractors and others, the hire and other charges as determined under rules prescribed by competent authority should be recovered regularly.

(6) Government libraries and museums should maintain up to date catalogues as well as prescribed accounts stock and inventories.

(iii) Other Stores

15.11 "Other Stores" will be governed by the following rules. It is not intended that these rules should replace the detailed stores accounting rules which exist at present in some of the more important departments, which have large stores transactions, e.g. the Public Works etc. They are intended to be merely model rules to be applied with or without modifications, as the circumstances require, at the discretion of the competent administrative authority in any department, office or institution where no such rules exist at present, or where the existing rules are defective.

15.12 A reliable list, inventory or account of all stores in the custody of Government employees should be maintained, in a form prescribed by the head of the department to enable a ready verification of stores and check of accounts at any time and transactions must be recorded in it as they occur.

15.13 Priced lists, recording both quantities and values, should be maintained in cases where the stores are intended to be converted into money or where it is desired to distribute their cost over the works, items or objects on which they are actually used.

In such cases, the expenditure on stores must be charged to a stores suspense head in the first instance.

15.14 Purely numerical inventories, i.e. recorded quantities only, will suffice in cases when the articles are intended solely for the service of the department keeping them and is not desired to distribute their cost. In such cases, the expenditure on stores must be charged off finally to the service head concerned.

Note.— *In some cases, it may be found necessary to show prices and measurement, etc,--vide note below rule 15.10(1) against some articles, any when for facility of identification or other reasons, it is desirable to distinguish costly articles from cheap article bearing the same general description otherwise. Such articles should not be treated as priced articles if the requirements of this rule are otherwise satisfied.*

15.15 The lists inventories or accounts of stores should in all cases, be subject to such internal check as may be prescribed by the head of the department, whether or not they are subject to any check by the Accountant General.

15.16 A physical verification of all stores should be made at least once in every year under rules prescribed by the head of the department, and subject to the condition that the verification is not entrusted to a person--

(i) Who is the custodian, the ledger-keeper, or the accountant of the stores to be verified, or who is a nominee of, or is employed under the custodian, the ledger-keeper or the accountant; or

(ii) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified.

The verification should never be left to low-paid subordinates, and in the case of large and important stores, it should be, as far as possible, entrusted to a responsible Government employee who is independent of the superior executive officer in charge of the stores.

A certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such a verification is carried out.

15.17 In making a physical verification, the following instructions should invariably be observed:-

(a) Verification must always be made in the presence of the Government employee responsible for the custody of the stores or of a responsible person deputed by him;

(b) all discrepancies noticed should be properly investigated and brought to account immediately, so that the stores account may represent to true state of the stores; and

(c) Shortages and damages, as well as unserviceable stores, should be reported immediately, to the authority competent to write off the loss (vide rule 15.3).

15.18 Balances of stores should not be held in excess of the requirements of a reasonable period or in excess of any prescribed maximum limit. IN order to ensure the observance of this rule, a periodical inspection should be made by a responsible Government employee, who must submit a report of surplus, unserviceable and obsolete stores to the authority competent to issue orders for their disposal (vide rule 15.3). The inspection should unless there be good reason to the contrary, be made six-monthly in the case of perishable stores, and once a year in the case of other stores. Stores remaining in stock for over a year should be considered surplus unless there is any good reason to treat them otherwise.

15.19 Where a priced inventory is maintained, it is essential that the values recorded therein shall not be materially in excess of the market value of the stores. The head of the department concerned must issue instructions to govern:-

(a) the fixation of prices with reasonable accuracy;

(b) the periodical review and revision of rates; and

(c) the agency to be employed in periodical revaluation,

Note.— *The "market value" of an article, for this purpose means the cost per unit at which the articles, or an article of a similar description, can be procured at a given time at the stores godown from some suitable public markets. It should be inclusive of carriage and incidental charges, and may even include a reasonable provision for wastage, breakage and depreciation, when these are inevitable.*

15.20 (a) All profits and losses due to revaluation stock taking or other causes should be duly recorded and adjusted where necessary. Formal sanction of the competent authority (vide

rule 15.3), should be obtained in respect of losses, even though no formal correction or adjustment of accounts is involved.

(b) Losses due to depreciation should be analysed and recorded under the following heads, according as they are due to:-

(1) normal fluctuation of market prices;

(2) fair wear and tear;

(3) lack of foresight in regulating purchases; and

(4) neglect after purchase.

(c) Losses not due to depreciation should be grouped under the following heads:-

(1) Losses due to theft or fraud;

(2) losses due to neglect on the part of Government employees;

(3) losses due to an act of God and other calamities such as fire, enemy action etc.;

(4) Anticipated losses on account of surplus age of obsolete stores or of purchases in excess of requirements; and

(5) Other losses due to damage, etc.

III - AUDIT OF ACCOUNTS OF STORES AND STOCK

15.21 (1) The Comptroller and Auditor General of India shall have the authority to audit and report on the accounts of stores and stock kept in any office or department of the State Government

(2) All Heads of Departments of the State Government shall furnish to the Accountant General, Haryana, by the 15th May each year store accounts (in duplicate) in respect of the consumable and non consumable stores of the value of Rupees Five lakhs or more, purchased centrally, in a year, for distribution amongst the subordinate offices in the proforma prescribed in annexure 'B'. The items pertaining to "Dead Stock Stores" will not be included in it.

Note.— *The Stores accounts should reflect the total stores (other than furniture and dead stock) and should not be confined only to purchases made at the head of the department level.*

(3) All Heads of Departments of the State Government (including Controller of Stores, Haryana) shall furnish quarterly reports, along with copies of contracts and agreements entered with the suppliers, for purchases of rupees Five lakhs and above, to the Accountant General (Audit), Haryana.

Regulation for the conduct of the Audit of Stores and Stock Accounts.

1. The audit of stores accounts kept in any office or department of Government shall be directed to ascertaining that the departmental regulations governing purchase, receipt and issue, custody, condemnation, sale and stock-taking of stores are well devised and properly carried into effect, and to bring to the notice of the Government and any important deficiencies in quantities of stores held or any grave defects in the system of control.

2. As regards purchases of stores, audit will see that–

(i) these are properly sanctioned, are made economically and in accordance with the rules or orders made by competent authority for purchase of stores required for the public service, in particular when stores are purchased from contractors the system of open competitive tender is adopted and the purchase is made from the lowest tenderers unless there are recorded reasons to the contrary;

(ii) the rates paid agree with those shown in the contract of agreement made for the supply of stores;

(iii) Certificates of quality and quantity are furnished by the passing and receiving officers before payment is made except where the contrary is allowed by the rules of Government regulating purchase of stores; and

(iv) purchase order have not been split up so as to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of the orders.

Audit should call attention to cases of uneconomical purchases of stores and to any losses, which may be clearly and definitely attributed to the defective or inferior nature of stores which were accepted and certified to be satisfactory in quality.

3. Audit should ascertain that the accounts of receipts of stores whether purchased, or otherwise obtained, and of their issues and balances are correctly maintained. Where a scale has been prescribed by Government or other authority for issue of stores of any particular kind, it should be seen that the scale is not exceeded.

4. Stores, in many cases, represent a locking up of capital, which is not justifiable unless essential. In order to effect economy in this direction Audit will see that the balance in hand does not exceed the maximum limit prescribed by competent authority and is not in excess of requirements for a reasonable period.

5. The accounting for and maintenance of unserviceable stores which cannot be utilized by the department in whose custody they are kept, involve waste of labour and space. The retention of stores in excess of the probable requirement of the department in the near future may result in loss to Government through deterioration. Audit will, therefore see that measures are taken to survey, aggregate and consider the disposal of unserviceable surplus and obsolete stores in accordance with the procedure prescribed by Government in this behalf.

6. It is an important function of Audit to ascertain that the articles are counted periodically and otherwise examined to verify the accuracy of the quantity balance in the books. Audit shall not, except when specially authorized to do so, assume responsibility for the physical verification of stores, but it has the right to investigate balances of stores in any discrepancies in the stores accounts suggest that such action is necessary. Audit has, however, to see that a certificate of verification of stores is recorded periodically by a responsible authority, that the system of verification adopted by the executive is adequate and proper, that discrepancies founded on stock taking are properly investigated and adjusted and that, wherever possible, the staff responsible for the verification is independent of the staff which is responsible for the physical custody of the stock or for keeping accounts of it. It should also be seen that, wherever practicable, verifiers of stock work directly under the control of Government and not under the heads of individual departments.

7. Where a priced account is maintained, Audit will see that:-

(i) the stores are priced with reasonable accuracy and the rates initially fixed are reviewed from time to time, are corrected with market rates and revised where necessary;

(ii) the value accounts tally with the accounts of works and of departments connected with stores transactions, that the total of the valued account tallies with the outstanding amount in the general accounts, and that the numerical balance of stock materials is reconcilable with the total of value balances in the accounts at the rates applicable to the various classes of stores; and

(iii) steps are taken for the adjustment of profits or losses due to revaluation, stocktaking, or other causes, and that these are not indicative of any serious disregard of rules.

8. The procedure for the conduct of audit of any stores and stock accounts and the extent to which accounts should be examined by audit will be such as may be agreed upon between the Government and the Accountant General.

9. The procedure prescribed by the Comptroller and Auditor-General for raising and pursuance of audit objections in relation to expenditure shall generally apply in respect of audit objections on any accounts of stores and stock. Where necessary separate rules of procedure shall, be laid down by the Accountant General with the concurrence of Government

MISCELLANEOUS

DEPARTMENTAL AND OTHER CHARGES IN IMPORTNT STORES

15.22 A surcharge at the rate fixed by Government from time to time to cover departmental expenses and marine insurance is added by the High Commissioner for India to the

invoiced price (including freight) of all stores obtained through the India Stores Department, London, by State Government, Commercial Departments (Railways, Irrigation Works; Posts and Telegraphs; etc.) Government Commercial Undertakings, Local Funds, Private Individuals, etc., in calculating the cost debitable to, or recoverable from the various sources.

Note 1.— *When under special arrangements a contractor undertakes to deliver stores at an Indian Port and not at the Stores Office in London, the surcharge leviable will be for departmental charges only.*

Note 2.— *The extra charge for marine insurance covers the risk of losses during the voyage to Indian and not losses between the ship's side and shore.*

Note 3.— *The adjustment of the surcharge will be made by the High Commissioner for India. A similar extra charge at the prescribed rates should be made in India for stores imported from England for the Central Government but eventually transferred to State Government etc.*

Note 4.— *In making recoveries from the agents of vessels on account of short delivery of stores, the surcharge should not be added to the invoiced value of the stores (Including freight).Similarly in making recoveries from the agents of vessels on account of deficiencies or damages found in consignments of stores obtained from the Air Ministry or from other Departments of His Majesty's Government, the departmental charges levied by these authorities should, like those made by the India Store Department, London, be excluded from the value of such stores.*

A charge at the rate fixed by the Government from time to time is levied by the India Store Department, London, to cover departmental expenses on the sales of stores made on behalf of State Government and Commercial Departments of the Union Government. An additional charge of the rates fixed by Government, from time to time is also levied to cover marine insurance, etc., when freight is arranged for and paid by the Stores Department, London.

ANNEXURE 'A'

(Referred to in note below rule 15.10)

The administration of the furniture grants of the official residences of the Governor, Haryana, including the up-keep of a stock list and the purchase, repair and maintenance of furniture shall be conducted by the Military Secretary who would furnish the Accountant General, Haryana with an annual certificate of verification in the form given below. During the second and fourth year of the incumbency of the Governor and at least once in every three years the certificate of verification should be countersigned by a gazetted officer of the Public Works Department in token of his joint responsibility for the actual verification.

Form of Certificate of Verification

"Certified that all furniture in Raj Bhawan has been inspected and checked with stock lists maintained. I am satisfied (i) that all new supplies up to date have been correctly brought on the stock lists, (ii) that the stock lists are correct in all respect(iii) that the articles in stock agree with the stock lists, (iv) that the sale-proceeds have been properly accounted for, and (v) that sanction of competent authority exists for writing off all articles struck off the stock lists.

ANNEXURE 'B'

(See rule 15.21)

Proforma of store accounts for the year _____ in respect of _____Department.

Nature and category of store	Opening balance of 1st April	Receipts during the year	Issues (including final disposal and writes off during the year)	Closing balance as on 31st March	Remarks, if any
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2	3	4	5	6
1. Consumable stores (item wise) Centrally Purchased.					
2. Non-consumable stores (item wise) Centrally Purchased					

Signature of the Head of Department

ANNEXURE 'C'

1. These Rules may be called rules for the Condemnation and Disposal of Unserviceable or Surplus Stores.

2. Definitions:-

(a) Board means the Condemnation Board appointed by the Haryana Government under these rules.

(b) Indenting Officer includes officers of the Haryana State Who are authorized to place the indents on the Haryana Stores Department and all other Drawing and Disbursing Officers.

(c) 'Prescribed date' means 1st January and 1st July each year.

(d) 'Stores" include all kinds of stores including machinery and hardware articles which are purchased through the Haryana Stores Department or otherwise.

(e) 'Surplus Stores" mean stores including machinery which through in good and serviceable condition, are not required in practical use by any Department of the State.

(f) "Unserviceable Stores' mean Stores which are considered unfit for use by any Department of the State.

3. (i) All Heads of Departments in the State should forward to that Controller of Stores, Haryana, twice each year by the prescribed date consolidated statement of unserviceable or surplus stores in the form prescribes in Appendix 1. The indenting officers in the State should forward the particulars of these stores to their respective Heads of Departments a month in advance of the prescribed date.

(ii) While intimating the surplus stores to the Controller of Stores the Head of the Department will give a certificate that the surplus stores are not required by any of the office under his control.

4. No stores whose book value is more than Rs.10,000 shall hereafter be condemned or disposed of except under order of Board constituted for the purpose under those rules.

Note.— *(i) Stores whose book value is not more than Rs.10,000 and Rs.500 rendered unserviceable may be condemned or disposed of by the Heads of Departments/District Heads of offices of the Department concerned, respectively.*

(ii) Officers concerned shall ensure that they or their subordinates do not spilt up the material.

(iii) In respect of unserviceable stores whose books value exceeds Rs.5,000 but does not exceed Rs.10,000 which are condemned or disposed of by the Heads of Departments, a report should be sent to the Finance and Vigilance Departments, for information, within a week of condemning the stores.

(iv) The Haryana Roadways are exempt from the operation of these rules.

(v) The Haryana Education Department is exempt from the operation of clause (i) of rule 3 and rule 4 to the extent that the lists of unserviceable material which is to be sold by auction or othe5rwise, need not be sent to the Controller of Stores but lists of all such surplus material, which cannot be brought into use in the Education Department or in the offices or institutions subordinate to it, shall, however, be sent to the Controller of Stores like other departments.

5. All stores other than those covered these by the provisions of note (i) below rule 4 ibid which are considered surplus or unserviceable with any department shall not be transferred or sold without reference to the board.

6. On receipt of the prescribed statement from the Heads of Departments the Controller of Stores, Haryana will constitute a Board for condemnation and disposal of all unserviceable or surplus stores.

7. The Board shall consist of five members. There of these will be nominated out of the following officers of whom one shall be Controller of Stores, or his nominee. The fourth member will be nominated by the Department concerned:-

(1) Controller of Stores, Haryana.

(2) Chief Engineer, Building and Roads Branch.

(3) Chief Engineer, Electricity Branch.

(4) Chief Engineer, Irrigation Branch.

(5) Chief Engineer, P.W.D., Public Health Branch

(6) Inspector General of Police, Haryana.

(7) Inspector General of Prisons, Haryana.

(8) Director of Agriculture, Haryana.

(9) Director of Industrial, Haryana.

(10) Director of Public Instructions, Haryana.

(11) Director of Health Services, Haryana.

(12) Joint Provincial Transport Controller Haryana.

(13) Chief Conservator of Forest, Haryana.

The fifth member will be nominated by the District Magistrate of the district where the meeting for declaration of condemned or surplus stores is to be held.

8. The officers mentioned in Rule 7 may either attend the meeting personally or depute a representative.

9. The quorum for the Board shall be three members.

10. The Board shall meet twice every year on such date and place as may be fixed by the Controller of Stores, Haryana.

11. The notice for the meeting shall be given to the members fifteen days in advance.

12. All unserviceable or surplus stores shall be collected t a suitable place and the officer of the Departments concerned will be instructed well in advance, to produce them for inspection of the Board on the date fixed for the purpose.

13. The Board shall on inspection by itself or an officer authorized by it, decide whether any of the stores submitted for condemnation, are to be declared surplus or should be condemned or can be utilized after proper repairs and shall record their decision in writing.

14. The Stores which are declared surplus by the Board may be transferred to any other Department subject to payment of the price as may be fixed by the Board. The Controller of stores, will circulate the list of such stores to all Heads of Departments who may exercise their option of purchase at the price so fixed, within a period of two months. In the event of non-receipt of any reply for the purchase of such stores from any Head of department the same will be sold by the Head of Department, or his responsible nominee in the presence of a representative of the Controller of Stores by public auction to the highest bidder subject to a reserve price if any fixed by the Board. The Board is to fix the reserve price and also to fix the percentage of reserve price up to which bids should be accepted by the Committee.

Example.— *Suppose the reserve price of stores is fixed by the Board of Rs 500 and percentage for accepting bids is fixed by the Board up to 90 per cent, the committee would be competent to dispose of stores at 10 per cent below reserve price i.e. Rs.450 and not below this limit although higher offer would be welcome.*

15. If the Board consider that any of stores can be utilized after proper repairs, they will be sent to the nearest Government manufactory such as Jail, Work centers of Vocational Training Center, Government Workshop or may be repaired locally whichever method is considered suitable.

16. The stores as are condemned by the Board will be put up for auction by Board or by the Head of the Department or his nominee in the presence of the representative of the Controller of Stores, Haryana, immediately thereafter and sold to the Highest bidder.

17. Sale proceeds of condemned or surplus stores will be credited to Government in the following manners:-

(i) Sale proceeds of condemned or surplus stores belonging to the Commercial department will be credited to the receipt head of account of the department concerned.

(ii) Sale proceeds of all condemned stores in case of Public Works Department will be credited to the head ‘ Deduct Receipts and Recoveries on Capital Account, if the expenditure incurred on acquisition was charged to Capital outlay otherwise to the

revenue head concerned. The sale proceeds of all condemned or surplus stores of Capital Project Department shall be credited to the head "4217-Capital outlay on Urban Development-Deduct-Receipts and Recoveries on Capital Account." The sale proceeds of the Stores purchased at the cost of local bodies should be credited to the relevant estimate for the deposit work from which the original cost had been met.

(iii) Sale proceeds of condemned stores relating to all Departments other than Public Works Department and commercial Departments if not effected within the accounts of the year in which the expenditure was incurred should be treated as ' receipt' of the Department to which the stores belong. The sale proceeds of stores on which expenditure had been incurred during the same year in which they are disposed of are to be accounted for in-reduction in expenditure of the Department concerned.

18. A Copy of the proceeding of the Board will be forwarded by the Controller of the Stores, to the State Government and relevant extract to the Department to which the stores belong. On receipt of the copy of the proceeding the department concerned will take immediate steps implementing the decisions of the Board and inform its respective officers the action taken in connection with their stores whether condemned, declared surplus, or to be sent to the nearest Government manufactory for repairs.

19. The State Government may appoint one or more auctioneers on a fixed percentage of commission for the sale of stores, declared surplus or unserviceable by the Board. The sale will be arrange in presence of an official nominee of the Controller of Stores and while 25per cent of the accepted bid should be paid at spot, full payment of the balance shall be made within a period of one month from the date, subject to confirmation of the sale by the Controller of Stores. In case the purchaser fails to pay up the whole amount within this period 25 per cent of the accepted bid will automatically stand forfeited and the stores will again be put to auction. This rule will not be applicable where the sale value of surplus stores is less than Rs.5,000 in which case the full price shall be paid at the fall of hammer.

Note.— *The bidder should not be allowed to remove either whole or in parts stores purchased by him until he has paid in full amount of his bid.*

20. Any dispute relating to the sale of these stores will be referred to the Government in the Industries Department through Controller of Stores, Haryana whose decision shall be final and binding both for the Department as also the purchaser.

21. Where the book value of stores is Rs.10,000 or more the sale will be effected by the Haryana Stores Department by invited open tenders and not by public auction subject to the approval of State Government.

Appendix I

(referred to in Rule 3 of the Condemnation of Articles of Stores Report)

Report of Surplus or Unserviceable Stores for Condemnation of Disposal)

Sr. No.	**Particulars of stores**	**Quantity**	**Weight**	**Date of purchase**	**Book value**	**Present condition**	**Head of account to which disposal proceeds should be credited**	**Head of account to which the price of the articles was debited at the time of purchase**	**Why such stores were indented for by the Department when the same were not actually needed for use on the work**	**Remarks**
1	2	3	4	5	6	7	8	9	10	11

No._____ Dated_____	For use in the Controller of Stores Office (Disposal Section)
Forwarded in triplicate to the Additional Controller of Stores, Haryana, Chandigarh This form has been filled in, accordance with the instructions on the reserves. Station Signature of reporting officer.	1. Date of receipt_____ 2. Serial No._____ 3. Included for meeting fixed for_____ 4. Remarks by Stores Inspection Officer_____ 5. Orders of the Board_____

INSTRUCTIONS

1. Separate reports should be prepared for each cover items of similar type.
2. Rate and book values should always be reported. If value is not known then the column should be filled with either of the following, ‘Not known’ or will be intimated later on’. This column must not be left on any account.
3. In the case of Textiles in the column ‘ Condition’ also be stated the matter of packing and the finish stores.
4. In column 4 weight may be expressed in tons or maunds or fractions thereon.
5. Head of account to which the disposal proceeds shall be credited should be stated in detail viz. the major, minor and detailed head of account should be clearly stated to avoid misclassification.

ANNEXURE D

(Referred to in Rule 15.3)

1. These rules will be called 'Rules for Maintenance, Repairs and Condemnation of Cycles in Government Department.'

Note.— *The department of Police will be exempted from the operation of these rules.*

2. A separate stock register of cycles should be maintained in every State Government Office. In April each year a proper stock taking of the cycle should be done and result of verification of the stock in hand, should be noted in the column provided for the purpose.

3. The following information should invariably be entered in the stock register and certified by the senior Gazetted Officer:-

(i) Number and make of cycle

(ii) Date of purchase.

(iii) Original price.

(iv) Amount spent on repairs giving date on which each repair was made and the new parts placed stating cost of new tyres, tubes or other component parts.

(v) Whether the cycle has been constantly in use for official purpose.

(vi) Condition of the cycle.

(vii) Any other information in connection with the cycle as may be of use.

4. Cycle purchased for Government use should be marked with an engraved metal label:-

(a) Government property for official use only.

(b) District court, Institution or the name of Government office.

5. The cycle should be put under the charge of a senior official not below the rank of the office Superintendent or the head clerk who will be responsible for its proper maintenance and up keep.

6. Repairs should be attended to promptly and the expenditure on minor repairs should not exceed Rs.15 on each cycle during each year except in case of replacement of component parts, tyres and tubes. Tyres and tubes should have a minimum life of one year except in extraordinary circumstance when a special sanction of Government in the Industries Department should be bought.

7. The minimum life for cycles is fixed as under:-

(a)	English Make	7 years.
(b)	Indian Make	5 years
(c)	Japanese Make	5 Years
(d)	American and German Make	7 Years

8. Whenever any cycle is considered unfit for use and required heavy repairs a report should be made to the Head of the office who will constitute a Condemnation Board consisting of one senior Gazetted Officer and the Office Superintendent or Head Clerk. This Board will examine the conditions of the cycle and if it is found beyond repairs and unfit for use, it should be condemned forthwith. Wherever a Head of the office happens to be a non-gazetted officer, he/she shall report to his/her Controlling Officer who shall constitute a Condemnation Board.

9. The condemned cycles should be auctioned by the Head of Office within a month from the date of condemnation and price realized there from should be credited in the receipt Head of the Department concerned.

10. A complete report about the condemnation and sale of cycles, should be sent for information to the Head of the Department within a fortnight from the date of condemnation.

11. The purchase of a new cycle to replace the condemned one will be sanctioned by the Head of the Department on receipt of post from the Condemnation Board. Heads of Departments are allowed to sanction hiring of cycles for one month from the date of auction of condemned cycles.

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CHAPTER - XVI

WORKS

I – INTRODUCTORY

16.1 (a) The execution of works, another than those in the Forest Department and those in connection with the buildings under the administrative control of the civil departments using them, is mainly carried out by the Public Works Department and is regulated by the rules in the Financial Hand book No. 3 (Departmental Financial Rules relating to Public Works and Forest Department), Public Works Department Code and Account Code, Volume-III.

Note.— *The authorities competent to accord administrative approval to works executed by the Public Works Department and to accord technical sanctions are given in Chapter IX and X of the Department Financial Rules.*

(b) A competent authority may, subject to such restrictions as it may think fit to impose, assign to the departmental officers concerned the execution of petty works in connection with the buildings under the Administrative Control of the Public Works Department.

(c) The Forest Department executes its own works instead of entrusting them to the agency of the Public Works Department. Such works are provided for in the Forest Department budget and the detailed rules regarding the preparation of plans and estimates and the maintenance of accounts are contained in the Punjab Forest Manual, Volume II.

16.2 A constructional work of which the estimated cost to the exceed Rs.10,000 should not be entrusted for execution to outside firms or contractors by Departments other than the Public Works Department without previously consulting the Finance Department. Furthermore, when it is considered expedient for some special reasons, that such a work appertaining to a department other than the Public Works Department should be carried out by a departmental agency, the Public Works Department should be given an opportunity of advising whether the proposed course is desirable or not.

It is also necessary that there should be some provision for the more careful scrutiny and examination of the contracts and agreements for works, the estimated cost of which exceeds Rs.10,000 and which are to be entrusted for execution to outside firms or contracts by Departments other than the Public Works Department before they are finally executed. Accordingly, all such contracts (and agreements to make contracts) should also be seen in the Finance Department. That Department will see that legal and professional advice is taken.

Note.— *This rule does not apply to works, the cost of which does not exceed Rs.10,000 and which certain Heads of Departments have the power to execute themselves, In respect of such works the contracts and agreements need not be sent to the Finance Department.*

II - WORKS EXECDUTED BY CIVIL OFFICERS

(a) Classification

16.3 The following principles govern the incidence of expenditure on the execution by civil officers of works; petty construction and repairs. See also Article 33 of Account Code Volume I:-

I.	When the building is under the administrative control of the Public Works Department and no assignment to the Civil Department using it have been made.	The entire expenditure is debited to the grant of the Public Works Department under the major head concerned.
II.	When the building is under the administrative control of the Public Works Department and an assignment has been made to the Civil Department using it.	The expenditure is treated as "Works" expenditure of the Civil Department concerned.
III.	When the building is under the administrative control of the Department using it.	The expenditure is treated as "Works "expenditure of the Civil Department concerned.

(b) Procedure for the execution of works and the incurring of expenditure.

Note.— *Subject to any general or special rule or order of Government to the contrary, the term "administrative control" as applied to works implies inter alia the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of those functions.*

16.4 Expenditure on works falling under class I of Rules 16.3 is generally governed by the rules of the Public Works Department and the civil officers act merely as agents of the Public Works Department.

16.5 (a) In respect of works falling under class II of Rules 16.3 both the administration and execution devolve upon the officers of the civil department concerned and the forms and procedure relating to expenditure on such works are determined by the Accountant General generally on the principles under lying the Public works system as proscribed in Account Code, Volume III, and Financial Handbook No. 3 (Departmental Financial Rules relating to the Public Works and Forest Departments) for similar transactions of the Public Works Department. See Article 4 of Account Code, Volume III. The guiding principles laid down by the Accountant General on the subject are given in Appendix 25.

Note.— *The actual procedure followed by the various departments in respect of works assigned to them is given in the departmental rules or orders of the Department concerned.*

(b) For every work, a properly detailed design and estimates should be prepared and administrative approval and technical sanction of the competent authority obtained.

Note.— *Administrative approval for petty works and repairs is not required except in cases definitely prescribed in rule 19.12.*

16.6 In the case of expenditure falling under class III of Rule 16.3 when the expenditure is Rs.2,500 or less the generally procedure to be followed and the forms to be used in connection therewith will be those that ate adopted in the case of contingent charges. As regards the works costing more than Rs.2,500 the procedure relating to works expenditure in the Public Works Department is generally adopted by Civil Officers.

III - PUBLIC BUILDINGS AND LANDS

16.7(a) No public building may be purchased or sold or dismantled except with the sanction of the competent authority.

Detailed rules regarding fixtures and furniture in public buildings, purchase and sale of Government buildings, hire of office accommodation, use of Government buildings by the Auxiliary Force, Register of buildings, and residences for Government employees, as given in the Public Works Department Code and the Financial Handbook No. 3 (Departmental Financial Rules relating to the Public Works and Forest Departments) in respect of the buildings maintained by that department, apply mutatis mutandis to the buildings maintained departmentally by other departments.

(b) Any Government land or other immovable property can be sold or made over to a local authority for public, religious, educational or any other purpose only with the sanction of the competent authority.

Detailed rules for the sale and acquisition of land are given in the Public Works Department Code, and in Appendix 18 to this handbook.

(c) When any land or building is transferred from one Department to another under the Haryana Government the transfer shall be free of charge. When land and buildings are transferred from or to a commercial department of the Haryana Government other than the Irrigation Department the following charge shall be made.

(i) In the case of land.

(a) no charge, where the land is borne, on the books at no value; and

(b) book or market value, whichever is less where land is valued on the book.

(ii) In the case of buildings at book value when land or buildings are transferred to or from the Irrigation Branch of the Public Works Department the full market value will be charged.

Note.— *The provision of above clause will not apply to the Chandigarh Capital Project Organisation which will charge price from other departments of the Haryana Government for the land and buildings which are not provided in the Plan of the Capital Project.*

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CHAPTER - XVII

BUDGET

I – INTRODUCTORY

17.1 Detailed rules defining the responsibility and laying down the procedure for the preparation of budget estimates, prescribing the forms of the estimates and of grants relating to powers of re-appropriation; control over expenditure; and other budget matters generally appear in the Haryana, Budget Manual,

II - APPROPRIATION OF FUNDS NECESSARY TO MAKE SANCTIONS TO EXPENDITURE EFFECTIVE

17.2 Sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure and does not become operative until they have been so appropriated.

There are, thus two elements necessary before public money can be spent on any object or work:-

(1) There must be an act of sanction of an authority competent to sanction.

(2) There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

Note.— *In the Public Works Department, in the case of charges against suspense accounts, any expenditure which is not expected to cause an excess over the net provision for the year, may be held to be covered thereby.*

17.3 Sanction to recurring expenditure covering a specified period becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation till the end of the specified period subject to appropriation in each year.

17.4 In dealing with recurring expenditure disbursing officers must not only take the precautions indicated in rules 17.2 and 17.6 to 17.11 below as regards its initiation, but also those indicated in rule 17.3 and regards its close. Sanction to recurring expenditure terminates:-

(a) With the expiry of its specified term whether continuously or in broken periods; disbursing and controlling officers are, therefore, responsible for maintaining a check register of recurring temporary sanctions, showing when each expires.

(b) When funds are no longer appropriated.

17.5 No order should normally issued after the 15th November involving additional expenditure in the ensuring financial year,- vide paragraph 6.3 of the Punjab Budget Manual (Fourth Edition).

17.6 It follows from the foregoing rules:-

(a) that it is not sufficient merely to have sanction of competent authority to the expenditure; for example the entertainment of a clerk may be sanctioned from the 1st April next but he must not be entertained until the budget has been passed and the requisite funds communicated;

(b) that it is not enough merely to have funds for a specific item of expenditure (such as the entertainment of a clerk passed in the budget). The expenditure must also be sanctioned by competent authority.

III - COMMUNICATION OF BUDGET ALLOTMENTS

17.7 The act of appropriation of funds requires the communication of the budget allotment or supplementary allotments or re-appropriation in the manner laid down in the Punjab Budget Manual.

No appropriation is conveyed merely by the inclusion of an item of expenditure in the revised estimates.

IV - INDICATION OF SOURCE OF APPROPRIATION IN THE SANCTION TO EXPENDITURE.

17.8 Authorities which sanction expenditure after funds have been communicated should be careful to indicate the source of appropriation.

In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by valid re-appropriation.

Note.— *The authority sanctioning the expenditure should indicate the Head of Account to which the expenditure is debit able, before communicating the sanction to the Accountant General.*

17.9 Where it is desired to sanction expenditure before funds have been communicated, as may be necessary in order to avoid delay in starting work at the beginning of a new financial year or to prevent duplication of orders, the authority which does so should be careful to add the words “subject to funds being communicated in the budget of the year.”

17.10 If a Government employee receives a sanction to expenditure which does not either indicate the source of appropriation or state that the sanction is subject to appropriation it is his duty to refer to case back for orders.

17.11 Vague expressions such as “subject to budget provision” should be carefully avoided in conveying sanction to expenditure. It is necessary to “provide” for expenditure in the budget, but to do so conveys no guarantee that it will be “provided” in the sense that it will be granted.

V - APPLICATION FOR SANCTION TO EXPENDITURE

17.12 In all application for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge, has or has not been made in the Budget estimates of the year; and if it has not been made, whether the funds can be found by re-appropriation.

VI - INCURRING OF EXPENDITURE IN ANTICIPATION OF FUNDS.

17.13 In the event of orders communicating the allotment of funds not being received before the commencement of the financial year, disbursing officers may authorized expenditure in anticipation of funds on pay and other charges, on the basis of that incurred in the last month of the preceding year.

Note 1.— *This relaxation should not be regarded as a relaxation of the rule contained in paragraph 10.6 of the Punjab Budget Manual (Fourth Edition) under which the Heads of Departments are required to carry out the distribution of the grant not later than the 1st May in each year.*

Note 2.— *For rules regarding the incurring of expenditure in the Public Works and Forest Departments in anticipation of Funds, see Financial Handbook No. 3 (Departmental Financial Rules relating to Public Works and Forest Departments).*

VII - EXPENDITURE NOT PROVIDED FOR

17.14 No expenditure which is likely to involved an excess over the grant, authorized by the legislature, can be incurred in anticipation of their approval. Similarly, no expenditure can be incurred on any “New Service” without the specific vote of the Legislature. With a view, however, to financing “unforeseen expenditure”, “contingency Fund” has been established. The rules governing this Fund are contained in Annexure to this Chapter.

As laid down in the Contingency Fund Rules, advances from the Fund shall be made for meeting unforeseen expenditure only including expenditure on “New Service “and not to cover normal excesses under the sub-heads of grants. Thus, the advances, will only be justified mainly on the score of the security of the State and on equally cogent grounds and advances from the Fund will not be made to supply departmental budgetary omission.

VIII - INCURRING OF EXPENDITURE IN EXCESS OF THE PROVISIONS IN THE ESTIMATES

17.15 No Government employee may, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided for expenditure under the heads concerned and when a Government employee exceeds the annual appropriation e may be held responsible for the excess.

Note.— *Money allotments are made to controlling officers for the stationery requirements of their own offices and of the offices subordinate to them. Only the authority to whom power may be delegated is competent to sanction any re-appropriation necessary to cover expenditure to be incurred in excess of these allotments.*

IX- INEVITABLE PAYMENTS AND GENERAL RULES FOR PAYMENTS AGAINST SANCTIONED GRANTS

17.16 An appropriation is intended to cover all the charges including the liabilities of past years. To be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any un-spent balance lapses and is not available for utilization in the following year.

Note.— *The Financial year closes on the 31st March. After that date, all cash and stock transactions are treated as pertaining to the following year, but bona fide transfer entries are permissible for some months.*

17.17 It is an important financial principal that money indisputably payable, should not, as far as possible, be left unpaid and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary, even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payment even for the purpose of avoiding an excess over a grant or appropriation and it is very important to ascertain, liquidate and record the payment of all obligations at the earliest possible date.

Note.— *When demands (original or supplementary) are placed before the Legislature suitable provision should always be made for anticipated liabilities. Under the direction contained in the Account Code, Volume IV, inter-departmental and other adjustments are not to be made in the accounts of the past year, if they could not have been reasonably anticipated in time for funds being obtained from the proper authority. In all cases, where the adjustment could have reasonably been anticipated as, for example, recurring payment to another Government or department, and payments which though, not of fixed amount, are of a fixed character, etc., the Accountant General will automatically make the adjustments in the accounts before they are finally closed. The provisions of the directions referred to above the adjustment should not be made in the previous year's accounts should not be used as a cloak to conceal the results of defective budgeting. The onus of proving that the disbursements could not have reasonably been anticipated should lie on the controlling officer.*

17.18 Under no circumstances may charges incurred be allowed to stand over to be paid from the grant of another year vide 2.10 (b) (3). If possible expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

17.19 It is also not permissible to draw advances from the treasury, vide Rule 2.10 (5) to prevent the lapse of appropriations.

X - PROVISION FOR EXPENDITURE IN RESPECT OF A WORK UNDERTAKEN BY ONE DEPARTMENT ON BEHALF OF ANOTHER

17.20 The Department responsible for providing the funds should intimate to the department under taking the work the sanctioned grant within which the expenditure is to be incurred and the department incurring the expenditure should be made responsible for seeing not only that the grant is not exceeded, but also that any anticipated savings therein are notified and surrendered in time. In cases where an excess is anticipated the department incurring the expenditure should be held responsible for seeing that the grant for the work is appropriately increased by the employing department before the excess is actually incurred.

Annexure

(Referred to in rule 17.14)

Under section 6 of the Punjab Contingency Fund Act, 1950. the Haryana Government are pleased to issue the following rules governing the said fund:-

(1) These rules may be called the Punjab Contingency Fund Rules.

(2) The Fund shall be administered on behalf of, and in the name of the Governor of Haryana, by the Secretary to Government, Haryana, Finance Department.

(3) Advances from the fund shall be made for the purposes of meeting unforeseen expenditure.

(4) Applications for advances from the Contingency Fund, shall be referred to the Finance Department, by the Administrative Department, after obtaining the approval of the Minister concerned. The application shall give (i) brief particulars of the additional expenditure involved, (ii) the circumstances in which provision could not be included in the budget, (iii) why its postponement is not possible, (iv) the amount required to be advanced from the Fund with full cost of the proposal for the year or part of the year, as the case may be, and for (v) the grant appropriation to which the expenditure will be debited.

(5) Any expenditure authorized temporarily, by an advance from the Contingency Fund, shall be debited to a separate section of the account, under the said Fund, in the same detail as it would have been shown, if it had been paid out of the Consolidated Fund.

(6) Supplementary Estimates, for all expenditure so financed shall be presented to the Legislature in the usual way, at its next Session. As soon as the Legislature has authorized the additional expenditure by including it in any supplementary Appropriation Act, the advances made from the Fund shall be resumed to the Fund.

Note.— *A note to the following effect should be appended to the Supplementary Estimates where necessary:-*

"A sum of Rs._____has been advanced from the Contingency Fund, and a corresponding amount is required to enable repayment to be made to that fund," or

The expenditure is on a "new service", A sum of Rs._____has been advanced from the Contingency Fund and a corresponding amount is required to enable repayment to be made to that fund. The amount can be found by re-appropriation of savings within the grant and a token vote only is now required

(7) A Copy of the orders, sanctioning the advance, which shall specify the amount grant or appropriation to which it relates, and gives brief particulars, by sub-heads and

units of appropriation of the expenditure, for meeting which it is made, shall be forwarded of the Accountant General, Haryana.

(8) A copy of the orders resuming the advance, which shall give a reference to the number and date of the order in which the original advance was made, and to the Supplementary Appropriation Act, referred to in rule 6 shall be forwarded to the Accountant General, Haryana.

(9) An account of the transactions of the Fund shall be maintained in the following form:-

Haryana Contingency Fund

Amount of the Fund; Rs.1,00,00,000.

Sr. No.	Date of transactions	Number and name of the grant of appropriation	Number and date of the application for advance	Amount Advanced	Supplementary Appropriation Act providing for the additional expenditure	Amount of the advance	Balance after each transaction	Initial of Officer incharge	Remarks

Notes.—

(1) The balance should be struck after each transaction.

(2) The amount of the advances should be entered in black ink when made, and in red ink, when resumed.

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CHAPTER - XVIII

POWERS OF SANCTION

I - POWERS OF VARIOUS AUTHORITIES IN THE MATTER OF FINANCIAL SANCTIONS

(i) POWERS OF ADMINISTRATIVE DEPARTMENTS

18.1 The powers of administrative departments for according financial sanctions are regulated by the following provisions:-

(i) No Department shall, without previous consultation with the Finance Department, authorize any orders (other than orders pursuant to any general delegations made by the Finance Department) which either immediately or by their repercussions, will effect the finance of the State or which, in particular, either:-

(a) relate to the number of gradings or cadres or the emoluments of posts or to any other conditions of service of posts which may have financial implications; or

(b) involve any grant of land or assignment of revenue or concession: grant, lease or license of mineral or forest rights or a right to water power or any easement or privilege in respect of such concessions; or power or any easement or privilege in respect of such concessions; or

(c) in any way involve any relinquishment of revenue.

(ii) All financial sanctions and orders issued by a Department within its own financial powers will be communicated direct to the Accountant General. All other orders involving financial sanctions which may be issued by Departments of the Haryana Government, i.e., sanctions beyond their financial powers will be communicated to the Accountant General through the Finance Department.

Note.— *The cases in which the consent of the Finance Department has been given to the exercise of powers by the Administrative Departments are given in Chapter XIX.*

(ii) POWERS OF SUBORDINATE AUTHORITIES

18.2 The extent to which powers to sanction expenditure have been delegated to various Head of Departments and other Subordinate authorities is given in Chapter XIX.

18.3 *Cancelled.*

II - POWERS IN REGARDS TO CERTAIN SPECIAL MATTERS

(i) WRITE OFF OF LOSSES

18.4 (a) A competent authority may write off finally the irrecoverable value of stores or public money lost by fraud or negligence of individuals or other causes.

(b) All sanctions to write off losses should be communicated to the Accountant General for scrutiny and for bringing to notice any defects of the system which appear to require attention.

Notes 1.— *Losses of money out of treasury balances or currency chest balances should not be written off except with the specified sanction of the Finance Department. Losses out of small coin depot balances should be reported to the Government of India for sanction to their write off to Central Revenues.*

This applies also to losses of cash in transit.

Note 2.— *The expression "value of stores" used in this rule should be interpreted as meaning "book value "where priced accounts are maintained and in other cases replacement value to be determined on the basis of market value prevalent at the time the article is lost.*

(ii) REMISSION OF DISALLOWANCES

18.5 A Competent authority may waive the recovery of an amount disallowed in audit. On receipt of the orders for waiving the recovery the Accountant General will withdraw the objection provided that where the provisions of the rules in Appendix 7 to these rules permit he may report the circumstances to the Legislature through the Audit Report.

III - COMMUNICATION OF SANCTIONS

18.6 (i) The Accountant General is entitled to receive a copy of the orders sanctioning expenditure from the authority which is competent to accord that sanction. So every sanctioning authority is responsible to see that all sanctions and orders relating to receipts and expenditure revision of scale, creation or abolition of appointments etc., etc., against which audit is to be conducted by the Accountant General are communicated to him in accordance with the following procedure:-

(a) if the order is issued by an authority subordinate to the Government to whom the power to sanction has been delegated, by that authority direct;

(b) if the order is issued by an Administrative Department of the Government is one to which the assent of the Finance Department is given the order will be conveyed by the Secretary to Government, in the Administrative Department concerned; who will send a copy to the Finance Department;

(c) in other cases the order will be conveyed under the endorsement of the Secretary to Government in the Finance Department; to whom the Administrative Department will send a copy of the sanctioning order for communication to the Accountant General.

Note 1.— *The term "Secretary" used in clauses (b) and (c) above includes an "Additional Secretary". "Joint Secretary", "Deputy Secretary", "Under Secretary" and "Assistant Secretary".*

Note 2.— *All enclosures to the sanctions shall be attested by the sanctioning authority or at least by a Gazetted Officer working under the sanctioning authority.*

(ii) In cases referred to in clause (c) above, i.e. where the Administrative Department is not empowered to sanction the expenditure if an order sanctioning the expenditure is sent to the Accountant General direct by the Administrative Department and not endorsed by the Finance Department, it will be open to the Accountant General to challenge such a sanction on the basis of powers or propriety requiring an order of the Finance Department either supporting or modifying the original order.

Note.— *For communication of orders affecting the emoluments posting, leave, etc., of Gazetted and Non-gazetted Government employee see Rule 5.12.*

18.7 As audit of expenditure on works is conducted against technical sanctions, orders conveying such sanctions must be communicated to the Accountant General by the Branch of the P.W.D. concerned, or in cases where execution of works has been assigned to any Department other than the P.W.D. by the Department concerned and should be conveyed independently of the communication of administrative approval. In order to facilitate audit scrutiny the authorities concerned should invariably quote the reference to administrative approval when they communicate technical sanction to the Accountant General.

Note.— *Technical sanction to a work shall be accepted in audit if it exceeds the amount of the administrative approval by a sum not exceeding 2 per cent.*

18.8 All orders 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 reason for the 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 the grant of special concessions or allowance should be recorded.

18.9 Sanctions accorded by competent authority to grants of land and alienations of land revenue, other than those in which assignments of land revenue are treated as cash

payment should be communicated to the Accountant General in a consolidated monthly return giving the necessary details to enable him to audit the sanction accorded.

18.10 In all letters conveying sanctions to new grants-in-aid, the sanctioning authorities should invariably quote the rule under which the sanction has been accorded. Where sanctioning authority impose any further restrictions or conditions in addition to the laid down in the rule such restrictions or conditions should also be clearly set forth in the letter.

IV - SIGNING OF SANCTIONS

18.11 All letters or orders sanctioning expenditure, appointments, etc., must be signed in ink or ball pen by the sanctioning authority himself, or by a gazetted Government employee under him authorized to sign for him, but in no case by a non-gazetted Government employee. Such copies of sanctions signed by a non-gazetted Government employee are not sufficient and should be authenticated by a gazetted Government employee.

Note 1.— *In respect of sanctions accorded by the Government see also rule 18.6 (i) and note below it.*

Note 2.— *In the case of Subordinate Civil and Sessions Courts, the District and Sessions Judges and Senior Subordinate Judges are authorized to delegate the powers of signing pay/T.A./Contingent bills and operating sheriff Petty Accounts on their behalf during the period of their absence on account of vacation, leave or tour to Subordinate Judges at the Headquarters, or duty Magistrates, who are under the Control of District Magistrates. This will not, however, relieve them any way of their responsibility for the accuracy of the Pay/T.A./Contingent bills and Sheriff Petty Accounts signed on their behalf or for the disposal of any money received in payment.*

V - DATE OF EFFECT OF SANCTIONS

18.12 Statutory Rules have effect from the date on which they are passed and the executive orders of Government take effect from the date of issue of letter in which the sanction is conveyed. A sanction of any other authority has effect from the date of the orders conveying the sanction.

In all cases, there orders are subject to any special provisions as to the date of effect in the rules, orders or sanctions themselves.

Note.— *See also rules 17.2, 17.3, 17.5 and 17.6.*

18.13 Powers derived from a delegation cannot be exercised by the recipient of the delegated powers from a date earlier than the delegation.

VI - RETROSPECTIVE SANCTIONS

18.13-A. (1) All authorities which are competent to sanction revision of pay or the grant of concessions to Government employees should bear in mind that retrospective effect should not be given to financial sanction, except in exceptional circumstances, without the special approval of competent authority.

(2) In the absence of special reasons to the contrary concessions regarding rates of pay for any class of Government employees should take effect as from the first of March and not from same date in the middle of a financial year.

VII - LAPSE OF SANCTIONS AND ADMINISTRATIVE APPROVAL

18.14 A Sanction or an administrative approval for any fresh charge which has not been acted on for two years must be held to have lapsed. Unless it is specifically renewed with necessary provisions in the budget estimate. See also rule 17.4. Thus, if a scheme administratively approved in the year 1945-46 for inclusion in Schedule of New Expenditure for the year 1946-47 is cut from the Schedule by the Council of Ministers, it can be included in the schedule of New Expenditure for the next year, viz., 1947-48 without fresh administrative approval. If, however, no funds are provided for the scheme even in the budget for the year 1947-48 the administrative approval originally conveyed will need renewal before the scheme can be included in the Schedule of New Expenditure for the year 1948-49.

Note 1.— *This rule does not apply to a case where an allowance sanction for a post or a class of Government employees has not be drawn by a particular incumbent(s) nor does it apply to an addition made gradually from year to year to a permanent establishment under the general scheme which has been sanction by proper authority.*

Note 2.— *A sanction for a temporary advance from the Provident Fund shall remain operative for a period of three months instead of two years and shall be deemed to have lapsed after this period unless it is specifically renewed*.

18.15 (a) When the assent of the Finance Department is given to the sanction of expenditure (recurring or non-recurring) within the financial year or the power to sanction such expenditure within the financial year, is delegated, the sanction accorded will lapse on the 31st March. In the case of establishment charges when payment are made on monthly basis the sanction will expire on the last day February of the financial year in question, unless the sanction covers a broken period of the month of March payment for which can under the rules be made in the month of March.

(b) When the assent of the Finance Department is given or delegation granted to the sanction of recurring expenditure for a specified period within the financial year, the sanctions as of necessity cannot go beyond the financial year and expires after the period specified, in any case before the close of the year, or in the case of establishment charges paid on

monthly basis, on the last day of February unless the sanction covers a broken period of the month of March. In such cases renewals may be made without any restriction.

(c) When the assent of the Finance Department is given or delegation granted to the sanction of recurring expenditure for a specified period not limited to the financial year the sanction accorded will not extend beyond the termination of the specified period.

(d) In respect of all sanctions described in rules, clauses (a), (b) and (c) it is the duty of the audit to report to the Finance Department renewals extending beyond the limits laid down.

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CHAPTER- XIX

CONSENT AND DELEGATION ORDERS

19.1 With reference to rules 1.12 and 18.1, the authorities which exercise the powers of a Competent Authority under the various rules in this Volume, are detailed in rules 19.6 et seq.

The table below gives in brief the powers which have been delegated, the rules in the preceding chapters in which these powers have been referred to and the rules in this chapter in which the exact nature and extent of powers have been given:-

Rules under which powers are delegated	Nature and brief description of powers	Rules in this chapter in which the exact nature and extent of the powers have been given
8.3 and 15.2	**Contingencies, stores, etc.,**	19.6
2.45	**Grants, concessions, lease, etc.**	19.7
8.3	**Scholarship and stipends**	19.8
8.3	**Expenditure from discretionary grants, grants-in-aid, contributions, donations etc.**	19.9
10.1	**Grants of advances to Government employees, Cooperative Societies and other individuals**	19.10
10.10 and 10.27	**Write off of Irrecoverable loans, and advances and remission of loan and advances**	19.11
16.5 (b)	**Administrative approval to works**	19.12
16.5 (b)	**Technical sanctions to estimates for works**	19.13
16.7	**Sale of land, buildings and other immovable property**	19.14
15.3	**Sale and disposal of Stores, etc.**	19.14-A
15.3 and 15.4	**Write off of Losses, Stores etc.**	19.15
4.6 and 9.1	**Remission of revenue and abandonment of claims to revenue**	19.16
18.15	**Remission of disallowances ordered by Audit Officer**	19.17

Note 1.— *The powers are in all cases subject to the rules as to the nature and extent of sanctions contained in Chapters XVII and XVIII.*

Note 2.— *These powers are intended to be exercised in individual cases only.*

Note 3.— *(i) An Executive Engineer recruited direct as Temporary Assistant Executive Engineer having five years service as Executive Engineer under the Government and after attaining the age of 35 years can be authorized to exercise the powers of a selected officer.*

(ii) An officer recruited as Temporary Assistant Executive Engineer/Assistant Executive Engineer can be authorized to exercise the powers of a selected officer after completion of five years of service, as Executive Engineer under the Government on attaining the age of 35 year and with a total service of eight years under the Government.

(iii) An officer recruited as Temporary Assistant Executive Engineer/Assistant Engineer or promoted as Officiating S.D.O. can be authorized to exercise the powers of a selected officer after he has completed 12 years of service under the Government in a gazetted capacity and on completion of three years as Executive Engineer, unless the case of the officer falls in one of the first two categories.

Note 4.— *Note 3 above does not apply to members of the Provincial Service of Engineers (Assistant Engineers). Such officers when appointed to divisional charge shall, in the absence of special orders in any individual case, exercise the powers of one-selected officers.*

Note 5.— *The Administrative Departments and Heads of Departments may re-delegate the powers delegated to them in this Chapter, on their own responsibility and subject all such restrictions as they may like to impose, to any authority under them. Copies of all such orders should invariably be supplied to the Finance Department and the Accountant General, Haryana.*

19.2 The assent of the Finance Department is also given to expenditure (including advances) in those cases in which such expenditure is expressly authorized to be made by any authority by the provisions of -

(a) any legislative enactment for the time being in force, or rules made under such enactment; or

(b) the rules in Chapter I to XVIII of this Handbook or in any other Code or Handbook, issued after consultation with the Finance Department; or

(c) any order delegating, financial powers after consultation with the Finance Department.

19.3 The consent of the Finance Department is not to be considered as given to:-

(1) Any expenditure or advance authorized by any legislative enactment, code, rule or order to be made by the Government except in so far as this is specially stated;

(2) the expenditure or advance which involves contravention of any existing order of the Government issued in consultation with the Finance Department, imposing any scale, limit, or other restriction; or of the rules in this Handbook or in any other Code or Handbook,.

(3) expenditure which forms part of a scheme which, as a whole requires the assent of the Department of Finance; and

(4) any item of expenditure of an unusual or extravagant nature, it being the function of audit to draw attention to any such item;

Provided that petty items of expenditure not exceeding two hundred rupee in any one case may be sanctioned by the Administrative Department concerned where they are satisfied that the expenditure was unavoidable.

19.4 Unless otherwise provided by any special order the assent of the Department of Finance may be considered to have been given to the exercise by Administrative Departments of such powers as have been delegated to the Heads of Departments or other subordinate authorities.

Note.— *Unless otherwise provided by a special order, a higher authority in a department may exercise the power delegated to the authority subordinate to it.*

19.5 (a) The term "pay" as used in this chapter does not include "Special Pay".

(b) the term "Public Works" appearing in column 3 of the tables in the following rules of the chapter means "The Administrative Department in control of the branch of the Department of Public Works" concerned.

Note.— *The amendment will have retrospective effect from the date of publication of P.F.R. Volume I, 1955 Edition.*

[19.6 Contingencies, stores, fees, compensation, remuneration etc. (Rules 8.3 and 15.2):-

[Sr. No.	**Nature of power**	**Authority to which the power is delegated**	**Extent of powers delegated]**[1]
1.	To sanction non-recurring expenditure, not otherwise provided for in this rule.	Administrative Departments	Full powers.
		Heads of Departments	Upto Rs.1,00,000/- in each case.
		Controlling Officers	Upto Rs.40,000/- in each case.
		Heads of offices	Upto Rs.10,000/- in each case.
2	To sanction recurring expenditure not otherwise provided for in this rule.	Administrative Departments	Full Powers.
		Heads of Departments	Upto Rs.50,000/- in each case.
		Controlling Officers	Upto Rs.20,000/- in each case
		Heads of offices	Upto Rs.5,000/- in each case.
3.	(i) To sanction purchase of Computers including personal computers and accessories.	Administrative Departments in consultation with I.T. Department	Upto Rs.50,000/- for each computer.

[1] Rule 19.6 substituted vide Notification No. 2/1(4)-87-4FR, dated 12.03.2006.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	(ii) Hire and maintenance of computers of all kinds.	Administrative Departments in consultation with I.T. Department.	Full Powers.
4	To sanction charges for Electricity, gas, water, telephone, postage stamps and taxes levied by statutory body or any other authority.	Heads of offices	Full Powers.
5.	To sanction purchase and repairs of fixtures and furniture.	Heads of Departments	Full powers
		Heads of offices	Upto Rs.1,000/- in each case.
6.	To sanction payment of Freight, demurrage and warfage charges.	Administrative Department.	Full powers
		Heads of Departments.	Upto Rs.5,000/- in each case
		Controlling Officers	Upto Rs.2,000/- in each case.
		Heads of offices.	Rs.500/- in each case Subject to the conditions that the charges are not levied due to the negligence of any official.
7.	To sanction hire charges of electric fans, heaters, coolers etc.	Heads of Offices	Full powers.
8.	To sanction the payment of rent for building or land for (i) ordinary office accommodation. (ii) Godowns (iii) residential purpose etc.	Administrative Department	Upto Rs.20,000/- for (i) and (ii) and upto Rs.10,000/- per mensem in each individual case for (iii)
		Heads of Departments	Upto Rs.10,000/- per month for the office accommodation and Rs.2000/- per month for land.
		Controlling officers	Upto Rs.2,000/- per month for office accommodation.
		Heads of offices	Upto Rs.1,000/- per month for office accommodation. Subject to the conditions that the certificate of non-availability and reasonableness of accommodation is obtained from B&R Department and the agreement with the owner is also executed for five years.
9.	To sanction the Legal Charges for defence of Government employee's in criminal proceedings instituted against them while discharging the official duties.	Administrative Department for employees of Group “A” and “B” Service.	Full powers subject to the condition that the actual cost of the Defence shall be reimbursed with the concurrence of Law and Legislative Department.
		Heads of Department for employees of Group “C” and “D” service.	Full powers subject to the condition that the actual cost of the Defence shall be reimbursed with the concurrence of Law and Legislative

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
			Department.
10.	To reimburse the legal expenses to a Government employee whose conduct has been the subject of enquiry for expenditure on account of:- (i) Defence witnesses, and	Administrative Department for employees of Group "A" and "B" service and Heads of Departments for employees of Group "C" and "D" service.	Full powers in the case of witness: (a) Payment of expenses to non-official witnesses summoned for the prosecution or defence, should be made according to the rates specified in Chapter 5-C of Volume-I of the High Court Rules and orders in respect of witnesses attending Civil Courts. (b) Government employees summoned as witnesses should be given the usual certificates of attendance to enable them to draw their normal traveling allowance and the daily allowance to which they are entitled in accordance with the provisions of the Punjab Civil Services Rules, Volume-III, Travelling Allowance Rules; (c) the expenditure on non-official witnesses should be debited to the same head of account to which the pay of the delinquent Officer/Official concerned is debitable; (d) payment to non-official witnesses should be made out of the contingent grants of the offices/departments concerned; (e) the charges of those witnesses only should be paid whom the commission or Inquiry Officer declares to be necessary witnesses.
	(ii) Fees of Counsel	Administrative Departments for employees of Group "A" and "B" service.	Upto Rs.5,000/-.
		Heads of Departments for employees of Group "C" and "D" service.	Upto Rs.3,000/- When the Government employee is allowed to be represented by a counsel, reimbursement of the fees of the Counsel should be allowed in cases where the delinquent officer/officials is successful in clearing himself.
11.	To sanction expenditure in connection with civil suits instituted with the sanction of the Controlling Authority as defined in the Haryana Law Department Manual.	Heads of Offices.	Full powers.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
12.	To grant Compensation to Government employees under Workmen's Compensation Act.	Heads of Departments	Full Powers subject to the advice of Legal Remembrance being obtained first.
13.	To grant cash rewards to meet funeral and other unavoidable expenses to the relations of all Government employees of group "D" service, who are killed or died of injury received as a result of special risk of office in the performance of their duties.	Heads of Offices	Full powers subject to the maximum of Rs.5,000/- in each case. The term "special risk" is defined in rule 8.26(7) and (8) of Punjab Civil Services Rules Volume-II
14.	To engage upto four hours part time sweeper, water man gardener etc. chargeable to Contingencies.	Heads of Departments	Full powers at the rates fixed by Deputy Commissioner as per policy of Government of Haryana.
15.	To sanction expenditure for setting departmental examination papers and evaluation of answer books.	Heads of Departments	Rs.500/- for setting of one paper. Rs.10/- for evaluation of each answer book. Rs.10/- for practical and viva- voce examination for each candidate.
16.	To sanction expenditure to guest faculty for delivering lecture in:-		
	(i) State Institute.	Head of Institute.	Rs.500/- per session plus Rs.50/- conveyance charges per day.
	(ii) Other Institutes.	Head of Institute.	Rs.200/- per session plus Rs.50/- conveyance charges per day.
			Session means duration of lecture ranging from one hour to one and half hours.
17.	To sanction expenditure for:- Purchase of books, periodicals and newspaper (only three in numbers) required for official use only.	Heads of Departments	Full powers.
18.	(a) To sanction expenditure on New Telephone connections including accessories for the offices and also at the residence of entitled officers approved by the Telephone Board Haryana.	Heads of Departments	Full powers.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	(b) To sanction expenditure or temporary installation of telephone in emergent cases only.	Heads of Departments	Full powers subject to the condition the temporary installation should not exceed three months.
19.	To sanction expenditure on direct purchase of stores from the local market after exhausting all the approved sources of supply mentioned in Appendix 17 of the Punjab Financial Rules, Volume-II and the rate contract arranged by the Director, Supplies and Disposals Haryana, if available	Administrative Department	Upto Rs.1,00,000/- in each case.
		Heads of Departments	Upto Rs.75,000/- for anyone item during a financial year in respect of each Head of offices under his control.
		Controlling Officers	Upto Rs.25,000/- for any one item during a financial year in respect of each Head of offices under his control.
		Heads of Offices	Upto Rs.7,000/- for any one item on each occasion subject to the condition that the aggregate purchases relating to such an item during the course of financial year do not exceed the amount of Rs.15,000/-.
20.	To sanction expenditure on direct purchases of stores from the local market in emergent circumstances, when it is not possible to exhaust the approved sources of supply.	Administrative Departments.	Upto Rs.30,000/- in each case.
		Heads of Departments	Upto Rs.20,000/- in each case.
		Controlling Officers	Upto Rs.10,000/- in each case.
		Heads of Offices	Upto Rs.2,000/- in each case
			Provided emergency is clearly explained in the sanctioning order while exercising these powers.
21.	To sanction expenditure on purchase of type-writers, fax-machine, dedicated intercom equipments, electronic stencil cutter, Dictaphones, copying machine, duplicator, duplicating machine, franking machine, addressographs, filing and indexing system, etc. for themselves and offices subordinate to them.	Heads of Departments.	Full powers subject to the scale fixed by the Government and conditions in the Printing and Stationery Manual and to the provisions that replacement of machines is done after consideration by the Board and that condemnation process is completed within 60 days of the receipt of the request for condemnation otherwise the department will presume that the request has been accepted by the Board. After the rate contract has been finalised and circulated by the Controller, Printing and Stationery, the purchases will be effected direct by the department itself

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
22.	To sanction expenditure on repairs of Government vehicle(s)	Heads of Departments	Full Powers
		Heads of Offices.	Upto Rs.10,000/- at one time subject to the condition that the repair be carried out from authorised dealer of Company as approved by the Government, Building and Road Workshop or Haryana Roadways Workshop.
23.	To sanction expenditure on purchase of vehicle(s).	Administrative Departments	Full powers subject to the condition that the purchase be affected through Director, Supplies & Disposals.
	1. ADMINISTRATION OF JUSTICE DEPARTMENT		
	(i) Advocate General Haryana. **(ii) Law and Legislative Department** **(iii) Prosecution Department.** **(iv) Jail Department.**		
24.	To sanction expenditure on payment of fees to conduct civil miscellaneous and land acquisition cases to:-	**Civil Cases**	
	(i) Advocate General (ii) Legal Remembrancer (iii) Assistant i.e. private Counsel, assisting to the Advocate General. (iv) Private Legal Practitioners engaged to plead on behalf of Government.	Administration of Justice	Full powers:- (i) As per terms and condition of appointment of Advocate General, Haryana. (ii) As per terms and conditions issued by the Government in a particular case. (iii) Rs.500/- in one case and in bunch cases Rs.250/- per additional case subject to maximum of Rs.5,000/- (iv) Rs.5,000/- in one case and in bunch cases Rs.1,000/- per additional case subject to a maximum of Rs.11,000/-
25.	To sanction expenditure on payment of fees from the provision placed at the disposal of Advocate General in the following cases:-		
	(i) Fees to the Advocate General, Assistant to the Advocate General and in cases in which the subject matter of the suit is incapable of being	Legal Remembrancer	For Advocate General Rs.1500/- per hearing subject to maximum of Rs.11,000/-.
		Advocate General	For Assistant to Advocate General Rs.500/- per hearing and subject to

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	assessed in money value or when the scale of fees laid down in the Law Department Manual proves to be insufficient.		maximum of Rs.5,000/-
	(ii) Fees as Counsel for Government	Legal Remembrancer or the Advocate General as the case may be	Upto Rs.500/- for each effective hearing, if adjourned then Rs.200/- subject to a maximum of Rs.5,000/- in a case.
			Deputy Commissioner to Countersign fee bills as per rules laid down in the Haryana Law Department Manual as per conditions and extent mentioned above.
26.	(1)To sanction expenditure on payment of fees to conduct criminal, quasi-criminal cases:-	**Criminal Cases**	
	(a) Advocate General for appearing in any court other than High Court.	Administration of Justice	(a) as per terms and conditions of appointment of Advocate General, Haryana.
	(2) To sanction expenditure on payment of fees from the provision placed at the disposal of Advocate General to private legal practitioners in the following cases:-		
	Fees for.—		
	(i) Representing the Government in the High Court.	Advocate General	Upto Rs.500/- for each effective hearing subject to a maximum of Rs.5,000/- in a case.
	(ii) defending a poor accused in the High Court.	Advocate General	Upto Rs.500/- for each effective hearing subject to maximum of Rs.5,000/- in a case on production of certificate signed by judge hearing the case.
	(iii) Fees for conducting a Government case by Private Counsel engaged as Public Prosecutor in subordinate Courts or when engaged by the Sessions Judge to defend a poor accused.	Legal Remembrancer	Upto Rs.500/- for each effective hearing, if adjourned then Rs.200/- subject to a maximum of Rs.5,000/- in a case.
			Deputy Commissioners to countersign fee bills, as per rules laid down in the Haryana Law Department Manual and as per conditions and extent mentioned above.
27.	To sanction expenditure for payment of fees to the Panel Advocates engaged for conducting cases in the Supreme Court/Delhi High	Resident Commissioner, Haryana Bhawan.	Full Powers. As per rates fixed by the Government and the payment of these fee bills is to be made by the

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	Court or Delhi Courts.		Advocate General Haryana. The advocate on panel shall be paid fees as fixed by the Government from time to time. However, willingness of the advocate(s) may be obtained in advance in writing to this effect and advocate be empanelled only thereafter.
		JAIL DEPARTMENT	
28	To grant rewards to any person not employed in Jail Department for recapture of escaped prisoners.	Director General of Prisons	Upto Rs.1,000/- in each case.
29.	To grant rewards to any persons not employed in the Jail Department for furnishing valuable information within Jail premises.	Director General of Prisons	Upto Rs.250/- in each case.
		Superintendent Central/District Jail	Upto Rs.100 in each case subject to maximum of Rs.500/- in a year.
30.	To sanction expenditure on purchase of tool and plant implements.	(i) Director General of Prisons.	Full powers
		(ii) Superintendent Central/ District Jail.	Upto Rs.1500/- for anyone item.
		(iii) Superintendent Sub - Jail.	Upto Rs.1,000/- for anyone item.
31.	To sanction expenditure on local purchase of dietary articles, such as wheat, gram, pulses, fire wood, vegetable ghee, oils etc. from Government approved sources.	Administrative Department.	Full powers.
		Director General of Prisons.	Upto Rs.2,00,000/- for anyone item.
		Superintendent Central/ District Jail.	Upto Rs.15,000/- for anyone item.
		Superintendent Sub Jail.	Upto Rs.5,000/- for anyone item.
32.	To sanction expenditure on local purchase of dietary articles, such as wheat, gram, pulses, fire wood, vegetable ghee, oils etc. from local market in emergent cases after observing all codal provisions	Administrative Department	Full powers.
		Director General of Prisons.	Upto Rs.50,000/- for anyone item.
		Superintendent Central/ District Jail	Upto Rs.10,000/- for anyone item
		Superintendent Sub Jail.	Upto Rs.2,000/- for anyone item.
	(2)	**ANIMAL HUSBANDRY DEPARTMENT**	
33.	To sanction expenditure on purchases of animal(s) through the permanent livestock purchase committee.	Director, Animal Husbandry.	Full powers.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	(3) EDUCATION DEPARTMENT		
34.	To sanction expenditure on purchase of books.	(i) Heads of Higher and High School/Heads of Educational Institutions.	Full powers for libraries of institutions under their charge; provided that the books are approved by the Education Department.
		(ii) District Education Officers/Principal of Government Colleges.	For libraries of educational institution under their respective control provided that in the case of books the cost of which excluding postage exceeds Rs.750/- per book, the sanction of Director School/Higher Education is obtained.
		(iii) Librarian, Central/ State Library and District Library.	Upto Rs.750/- per book (excluding postage).
35.	To sanction expenditure on purchase of chemicals and scientific instruments of standard description locally out of science grant which do not require special inspection and testing provided the articles are not be procured from the medical stores.	Principals of Government Colleges.	Upto Rs.5,000/- for each item.
36.	To sanction expenditure on purchase of chalks from the open market in emergent circumstances without making enquiry or consultation from approved sources of supply.	(i) Sub Divisional Education Officers for Middle Schools.	Upto Rs.5,000/- at one time.
		(ii) Block Education Officers for Primary Schools.	Upto Rs.1,000/- at one time.
		(iii) Heads of High Senior Secondary Schools.	Upto Rs.500/- at one time.
	(4) EXCISE AND TAXATION DEPARTMENT		
37.	To grant rewards to informer (a public person) for giving a substantial information in Excise and Tax evasion cases.	Administrative Department.	Upto Rs.20,000/- in anyone case.
		Excise and Taxation Commissioner.	Maximum of Rs.5,000/- in anyone case.
		Deputy Excise and Taxation Commissioner.	Rs.1,000/- in anyone case.
	(5) FOREST DEPARTMENT		
38.	To sanction expenditure on works items classified as revenue expenditure.	Divisional Forest Officers.	Full Powers.
39.	To grant rewards to informer (a public person) in Forest theft cases.	Conservator of Forest	Full powers subject to the condition that each case shall not exceed Rs.1,000/-

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
		Divisional Forest Officer.	Upto Rs.1,000/- in each case and provided that the total amount of the reward does not exceed one-fourth of the estimated value of the property confiscated plus the amount of any fine imposed and further subject to maximum amount of Rs.10,000/- in a year.
40.	To sanction "Capital expenditure" on purchase of stores, tools, plant, rest-house furniture, tents etc.	Administrative Department	Full powers.
		Principal Chief Conservator of Forest	Upto Rs.2,00,000/- in each case.
		Chief Conservator of Forest	Upto Rs.1,00,000/- in each case.
		Conservator of Forest.	Upto Rs.50,000/- in each case.
		Divisional Forest Officers.	Upto Rs.20,000/- in each case.
41.	To sanction expenditure on purchase of Stores and material under all Plan Schemes relating to the Forest Department	Principal Chief Conservator of Forests.	Full powers.
		Chief Conservator of Forest.	Upto Rs.1,00,000/- in each case.
		Conservator of Forest.	Upto Rs.50,000/- in each case.
		Divisional Forest Officers	Upto Rs.20,000/- in each case.
			Provided that the purchases are effected through the Director, Supplies and Disposals.
	(6) FISHERIES DEPARTMENT		
42.	To grant a reward to informer (a public person) for detecting poachers in fish sanctuaries.	Director of Fisheries.	Full powers upto Rs.500/- in each case.
		Deputy Director of Fisheries.	Upto Rs.500/- in each case subject to maximum of Rs.10,000/- in a year.
		Fisheries Development Officer.	Upto Rs.500/- in each case subject to maximum of Rs.5,000/- in a year.
43.	To sanction expenditure on maintenance of fish seed farms.	Administrator Department.	Full powers.
		Director, Fisheries.	Upto Rs.25,000/- per work
		Deputy Director Fisheries	Upto Rs.10,000/- per work
		Fisheries Development Officer.	Upto Rs.5,000/- per work.
	(7) GENERAL ADMINISTRATION DEPARTMENT		
44.	To sanction expenditure on payment of remuneration of persons other than Government employees employed in connection with the examinations held by the	Administrative Department.	Full Powers
		Chairman of the Haryana	Upto the maximum of Rs.5,000/- in

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	Haryana Public Service Commission and Haryana State Subordinate Staff Selection Commission.	Public Service Commission/ Haryana State Subordinate Staff Selection Commission.	each individual case during a financial year.
45.	To sanction expenditure on purchase of medicines for Raj Bhawan Dispensary from the open market.	Secretary to Governor, Haryana.	Full powers, subject to conditions that purchases are made in an economical manner after inviting quotations and accepting the lowest one.
46.	To sanction expenditure on purchase of domestic animal, clothing, uniforms, belts, badges and clothing to Class-IV employees other than employees paid from contingencies in Raj Bhawan.	Secretary to Governor, Haryana	Full powers.
47.	To sanction non-recurring expenditure chargeable to contingencies of the Civil Secretariat not otherwise provided for.	Under Secretary (General) to Government Haryana Secretariat Establishment.	Upto a maximum of Rs.2,000/- for anyone time.
	(8) HEALTH DEPARTMENT		
48.	To sanction the payment of reward to a public persons(s) who apprehend and bring back to the Mental Hospital any mental patient, who has escaped there from	Director General Health Services Haryana and Director Principal Medical College, Rohtak.	Full powers subject to maximum of Rs.250/- for each patient.
49.	To sanction expenditure on recreation of mental patients.	Director General, Health Services, Director Principal Medical College, Rohtak.	Upto maximum of Rs.10,000/- per annum.
50.	To sanction expenditure on purchase of medicines locally in case of exceptional illness/ natural calamities to meet the extra-ordinary demand.	Director General, Health Services, and Director Principal, Medical College, Rohtak.	Upto [Rs.50,000/-][1] for anyone occasion.
		Civil Surgeon/Principal Medical Officer/Zonal Malaria Officer.	Upto [Rs.25,000/-][3] for anyone occasion,
		Senior Medical Officer/ Block Medical Officer.	Upto [Rs.10,000/-][3] for anyone occasion.
		Medical Officer Incharge Community Health Centre/ Primary Health Centre.	Upto [Rs.5,000/-][3] for anyone occasion.
51.	To sanction non-recurring expenditure chargeable to contingencies (to purchase	(i) Director General Health Services and Director Principal, Medical College,	Upto Rs.1,00,000/- for anyone occasion.

[1] Substituted vide Notification No. 2/1(4)87-4FR, dated 24.02.2009.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	medical stores equipment and medicines through prescribed sources) where no special power is prescribed in these rules.	Rohtak.	
		(ii) Civil Surgeon/Principal Medical Officer/Zonal Malaria Officer.	Upto Rs.50,000/- for anyone occasion.
		(iii) Senior Medical Officer/ Medical Superintendent	Upto Rs.10,000/- for anyone occasion.
		(iv) Medical Officer Incharge Civil Hospital/ Community Health Centre/Primary Health Centre.	Upto Rs.2,000/- for anyone occasion.
			The purchase be effected in most economical manner after following codal provisions and provision prescribed in Manual of Supplies and Disposal Department.
52.	To sanction expenditure on petty repairs, additions, alterations & maintenance of Health Institutions situated in Government buildings.	Administrative Department.	Full powers.
		Director General Health Services and Director Principal, Medical College, Rohtak.	Upto Rs.50,000/- for each work.
		Civil Surgeon/Principal Medical Officer/ Zonal Medical Officer and Medical Superintendent	Upto Rs.30,000/- for each work.
		Senior Medical Officer/ Block Medical Officer.	Upto Rs.10,000/- for each work.
		Medical Officer In charge Community Health Centre/ Primary Health Centre.	Upto Rs.2,000/- for each work.
			Subject to the condition that the work will be got executed from the local agency after ascertaining reasonability of rates and after observing the necessary technical formalities and codal provisions.
	(9) INDUSTRIES DEPARTMENT		
53.	To sanction expenditure on purchase of stores & material under scheme(s) pertaining to development of small scale industries.	Director, Industries	Full powers for each scheme, provided that the purchases are effected through the Director, Supplies and Disposals.
	(10) POLICE DEPARTMENT		
54.	To grant rewards to informers (a public person) for giving substantial information which may lead to identification arrest of culprit.	Director General of Police	Full powers subject to police rules.
		Inspector General of Police (Range)	Upto Rs.5,000/- subject to police rules.
		Deputy Inspector General of Police (Range)	Upto Rs.2,000/- subject to police rules.
		Superintendent of Police and Principal Police Training	Upto Rs.1,000/- subject to police rules

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
		College, Madhuban	
55.	To sanction expenditure on purchases of spectacles for the use of men serving in the fingers Print Bureau at Madhuban.	Director General of Police.	Upto Rs.5,000/- for anyone item.
		Director Finger Print Bureau	Upto Rs.1,000/- for anyone item.
56.	To sanction expenditure on local purchase of non standard ammunition for training.	Director General of Police.	Full Powers.
		Deputy Inspector General of Police	Upto Rs.5,000/- for any one item.
57.	To accept for adjustment by book transfer the bills relating to expenditure incurred by the Railway Administration in connection with the arrangements made for the protection of the President of India during his tours by railways in areas under the jurisdiction of Haryana Government.	Director General of Police.	Full powers.
58.	To sanction the payment of rent of building for which the Railways Department can charge rent in accordance with Para 1946, 1957 and 1958 of Indian Railway Code for Engineering Department of 1961.	Director General of Police	Full powers.
		Deputy Inspector General of Traffic Police Haryana.	Upto Rs.2,000/- per month.
		Superintendent of Railway Police.	Upto Rs.750 per month.
59.	To purchase medicine locally in case of exceptional illness and in order to meet extraordinary demands of Police Hospital Dispensary.	Inspector General/ Deputy Inspector General, Haryana Armed Police, Deputy Inspector General of Police, Director, Police Training College, Madhuban.	Upto Rs.10,000/- for anyone occasion.
		Superintendent of Police Commandant, Haryana Armed Police, Principal Police Training College, Madhuban.	Upto Rs.2,000/- for any one occasion.
	(11) PRINTING & STATIONERY DEPARTMENT		
60.	To sanction expenditure on account of emergent requisition for printing at private presses in excess of the actual cost of work.	Controller, Printing and Stationery	Upto Rs.5,000/- in a financial year subject to the provisions of the Printing and Stationery Manual.
61.	To sanction expenditure on account of emergent requisition for printing and binding work executed at	Controller, Printing and Stationery.	Full Powers.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
	private presses payable from the minor heads "printing at private" presses or Lithography, as the case may be.		
	(12) PUBLIC RELATION DEPARTMENT		
62.	To sanction expenditure for payment of fees to persons other than Government employees for articles dramas, skits and songs prepared by them for contribution to the press or for the departmental dramas & Bhajan parties.	Administrative Department.	Upto Rs.1,000/-in each case.
		Director, Public Relations Haryana	Upto Rs.500/- in each case.
63.	To sanction expenditure for payment to individual's contribution for writing of articles, manuscripts for books and pamphlets of painting photographs transparencies and art design to departmental publications.	Administrative Department	Upto Rs.1,000/- in each case.
		Director Public Relations Haryana.	Upto Rs.500/- in each case.
	(13) REVENUE DEPARTMENT (STAMPS)		
64.	To grant reward to a public person who has definitely contributed to the conviction of any offender under the Indian Stamp Act 1899, or the Court Fees Act, 1870.	Financial Commissioner (Revenue).	Full powers.
		Collectors	Upto to Rs.1,000/- in any one case.
	(14) TRANSPORT DEPARTMENT		
65.	To sanction expenditure on the purchase of petrol, mobile oil and lubricants.	General Manager Haryana, Roadways	Full powers.
66.	To sanction expenditure on repairs, servicing and other contingencies, including purchase of minor tools.	Transport Commissioner.	Full powers.
		Deputy Transport Controller (Technical)	Rs.2,000/- on each item subject to maximum Rs.30,000/- in a month.
		General Manager Haryana Roadways	Rs.1,000/- on each item subject to maximum Rs.25,000/- in a month.
67.	To sanction expenditure on simple meals and refreshments to be served to the staff working beyond normal duty hours in connection with plying of bus service on important fairs.	General Manager Haryana Roadways	Rs.150/- at a time and Rs.20/- per head for those employees who have actually worked but are not entitled for over time.

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
68.	To sanction expenditure on advertisement and publicity.	Transport Commissioner	Full powers.
		Deputy Transport Controller (Tech.)	Upto Rs.5,000/- per annum.
		General Manager Haryana Roadways	Upto Rs.2,000/- per annum.
69.	To sanction expenditure on purchase of buses complete with bodies.	Transport Commissioner	Full powers subject to the condition that the purchase be effected through Director, Supplies and Disposal.
70.	To sanction expenditure on purchase of plants and machinery.	Transport Commissioner	Full powers.
		Deputy Transport Controller (Tech.)	Upto Rs.10,000/- on each item subject to total of Rs.30,000/- in a month.
		General Manager Haryana Roadways	Up to Rs.1,000/- on each item subject to a total of Rs.10,000 in a month.
			Provided that the purchases are made through Director Supplies and Disposals.
71	To sanction expenditure on repairs of buses involved in minor accident.	Transport Commissioner.	Full powers.
		General Manager Haryana Roadways	Upto Rs.2,000/- in each case.
72	To sanction expenditure on claims for compensation arising out of accidents awarded by the court of law.	Transport Commissioner.	Full powers Provided that all cases which reveal negligence on the part of individuals should be communicated to the Accountant General through the Finance Department and advice of Legal Remembrancer is obtained before making any payment.
73	To sanction expenditure on claims of compensations arising out of accidents in cases other the court award.	Administrative Department	Upto Rs 25,000/- in each case.
		Transport Commissioner	Upto Rs.5,000/- in each case.
		General Manager Haryana Roadways	Upto Rs.1,000/- in each case.
			Provided that all cases which reveal negligence on the part of any individual should be communicated to the Accountant General through the Finance Department and advice of Legal Remembrance is obtained before making any payment.
74.	To sanction expenditure for MACT cases settled in:- (i) Lok Adalat in High Court or at District Level.	Administrative Department.	Full Powers.
		Transport Commissioner.	Upto Rs.5 Lakh
		General Manager Haryana Roadways	Upto 1.50 Lakh

[Sr. No.	Nature of power	Authority to which the power is delegated	Extent of powers delegated][1]
75.	To sanction expenditure on purchase tyres and tubes.	General Manager, Haryana Roadways	Full powers subject to the conditions that:- (i) Purchase is made at the rates fixed by Director, Supplies and Disposals. (ii) Purchase of tyres and tube should not exceed the requirement of one quarter at a time; (iii) that the number of kilometers by tyres or tubes replaced are to be intimated to the Transport Commissioner for checking in his office.
76.	To sanction expenditure for supply of uniform to driver, conductors and other staff, who are required to wear the uniform.	Heads of Departments and Offices.	Full Powers. Subject to the rates and rules prescribed by the Supplies and Disposals Department.
(15) WOMEN AND CHILD DEVELOPMENT DEPARTMENT			
77.	To sanction expenditure on purchase of Food Commodities under the supplementary nutrition programme Integration Child Development Services.	Heads of Departments	Full Powers.
		All Deputy Commissioners and Additional Deputy Commissioners	Full powers.

***Notes**: (1) These powers shall be exercised within budget provision as provided in Chapter XVII and financial sanction of the competent authority as provided in Chapter XVIII of Punjab Financial Rules Volume-I.*

(2) Commissioners of Divisions and Deputy Commissioners shall exercise the powers of Heads of Departments and Controlling Officers respectively.

(3) The powers delegated to the subordinate authorities can also be exercised by higher authority as mentioned in Note below rule 19.4.

(4) The year means a financial year i.e. beginning on the 1st of April and ending on the 31st March following."][1]

[1] Rule 19.6 Substituted vide Notification No. 2/1(4)-87-4FR, dated 12.03.2006.

19.7 Grants Concessions, Leases, etc. (Rule 2.45):

The powers in this rule are purely financial and are not to be confused with the powers to execute instruments, which are governed by the orders given in Appendix 5- Part II. They are further subject to general orders contained in Part I of Appendix 5 and any other departmental or local orders on the subject and to the proviso that leases are executed or licenses are issued on standard forms wherever prescribed.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction grant of colony lands	Land Revenue Department	Provided the grant is made in accordance with a Colony programme sanctioned by Government after consultation with the Finance Department
2.	The sanction leases under the rules contained in Appendix III to the Land Administration Manual of Government Waste Lands not included in any Colonization Scheme or likely to come under perennial canal irrigation with in the period of the lease	The Financial Commissioner	Upto 150 acres of land whether irrigable by a canal or not, for a maximum period of 20 years in each case; provided that the total area held on lease by a single lessee does not exceed 150 acres.
		Commissioner of Divisions	Upto 75 acres of land not irrigable by a canal or not, for a maximum period of 20 years in each case; provided that the total area held on lease by a single lessee does not exceed 75 acres.
3.	To sanction leases of:- (i) Land	Land Revenue Department	Where the lease is made under the rules for the lease of waste lands in the Haryana contained in Appendix III to the land Administration to land which is included in a colonization scheme or which is likely to come under perennial canal irrigation.
	(ii) Land and houses	Public Works Department	Full powers
		Chief Engineers	In all cases where the lease is for a period not exceeding two years.
	(iii) Fruit trees or grazing of Cattle.	Public Works and Land Revenue Department	Full Powers
		Chief Engineers	In all cases where the lease is for a period not exceeding two years.
	(iv) Houses	Land Revenue Department	In all cases where the lease is for a period not exceeding one year.
		Sub Divisional Officer (Civil) Lahaul & Spiti.	Full powers.
	(v) Fruit trees growing in the compounds of	Education Department	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	Government educational institutions in the Haryana.		
	(vi) Land attached to educational Institutions in the Haryana	Head of Inspections and District inspectresses of Schools	In all cases relating to Government Colleges, Basic Training High or Higher Secondary Schools where the lease is for a period not exceeding one year.
		District Inspectors and District inspectresses of Schools	In all cases relating to Middle Schools where the lease is for a period not exceeding one year.
		Assistant District Inspectors and District inspectresses of Schools	In all cases relating to primary Schools where the lease is for a period not exceeding one year.
4.	To sanction leases or licenses of land other than nazul land for construction by private persons of:-		
	(i) Works of Public utility, such as piaos, hand pumps and wells.	Public Works (Buildings and Roads Branch) Department	Full powers
	(ii) Approach roads coverts, steps and balconies etc.	Sub-Divisional officer (Civil) Lahaul Valley and Sub-Divisional Officer (Civil), Spiti, for Spiti Valley	Full powers
5.	To sanction leases of lands for agricultural purposes in forest plantations	Forest Department	Full power
6.	To sanction leases of land to tenants either on cash rent or on Batai	Land Revenue Department	Where the lease is for a period not exceeding one year.
		Deputy Directors of Agriculture, Economic Botanists, Cereals, Cotton and Oilseeds Economic Botanist, Millers, Economic Botanist, sugarcane, Assistant Economic Botanist, Fodder, vegetable Botanist and Fruit Specialist	Upto one year and in the case of cash rents subject to a maximum limit of Rs.30 per acre, per annum the area in either case not exceeding two rectangles two squares.
		Director of Agriculture	Upto three years and not exceeding an area of five rectangles or squares.
		Sub-Divisional officer (Civil), Lahaul and Spiti.	Full powers within their jurisdiction where the lease is for a period not exceeding one year.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
7.	To sanction leases of— (1) buildings with or without land attached	Deputy Commissioners	Upto two year provided the amount of the lease money does not exceed Rs.500 per annum.
		Commissioners of a Division	Upto three year provided the amount of the lease money does not exceed Rs.1,000 per annum.
	(2) nazul land both for agricultural and non-agricultural purposes	Deputy Commissioners	Full powers
	(3) escheated buildings and land	Deputy Commissioners	Full Powers.
7.A	To sanction and confirm lease of nazul buildings, building sites and cultivated and uncultivated plots of land incharge of local bodies by auction or private treaty.	Local Government Department	Upto Rs.2,000 in each case.
8.	(i) To sanction leases of agricultural Government land in canal colonies for temporary cultivation	Deputy Commissioner and Settlement Officer	Upto 56 acres in each individual case for a period not exceeding 10 harvests (Both Kharif and rabi) but all leases for more than six harvests should be reported to the Commissioner for information.
		Commissioner of a Division	Upto 150 acres in each individual case for a period not exceeding 10 harvests (Both Kharif and rabi)
		Financial Commissioner	Full powers
	(ii) To sanction leases of town sites in canal colonies for non-agricultural purposes	Deputy Commissioner and Colonization officer, Haryana	For period not exceeding one year, subject to any instructions issued by the Financial Commissioners.
	(iii) To sanction leases through public auction for temporary cultivations of agricultural Government land in mandis pending development.	Colonization officer, Haryana	Upto 12 acres in each individual case for a period not exceeding 10 harvests (Both Kharif and rabi)
9.	To sanction leases of house land or other immovable property belonging to Government	Welfare Officer, Haryana	Up to one year provided that the rent of the property does not exceed Rs.200 a month.
10.	To sanction leases of sweets and fruit sellers' shops attached to educational and technical institutions.	Head of Department, Principal of Colleges, Head masters and Headmistresses of Schools	Up to one year provided that the rent are not lower than those fixed by the P.W.D.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
11.	To sanction leases of land or batai	Director Animal Husbandry Department	Upto three year and not exceeding an area 50acres (one rectangle.)
		Superintendent Government Live- stock Farm, Hisar	Upto one year and not exceeding an area 25 acres (one rectangle.)
12.	To sanction leases of land at cash rent assessable according to conditions and situation of land	Director, Animal Husbandry Department	Upto two year and subject to a limit of Rs.10,000 per annum in each individual case.
		Superintendent government Live Stock Farm Hisar	Upto one year and subject to a limit of Rs.1,000 per annum in each individual case.
		Chief Superintendent government Live Stock Farm Hisar	Upto two year and subject to a limit of Rs.5,000 per annum in each individual case.
13.	To sanction leases of land by auction or tender either on cash rent or batai	Director Animal Husbandry Department	Upto five years and subject to the condition laid down in items 11 and 12 above.
		Superintendent government Live Stock Farm Hisar	Upto two years and subject to the condition laid down in items 11 and 12 above
14	To sanction leases of uncultivated plots of land overgrown with scrub to tenants free of rent or at less than a full rent.	Director Animal Husbandry Department	Upto two year and subject to a limit of Rs.1,000 per annum in each individual case provided that the lease cannot be renewed on the same terms for a third year.
		Superintendent Government Live Stock Farm Hisar	Upto one year and subject to a limit of Rs.1,000 per annum in each individual case provided that the lease cannot be renewed on the same terms for a second year.
15.	To sanction leases of Houses land or other immovable property belonging to Government.		Upto one year, provided that the rent of the property as fixed by competent Authority does not exceed:-
		Superintending Engineers, P.W.D.	(i) Rs.200 a month
		Divisional Officer, P.W.D.	(ii) Rs.100 a month
16	To sanction leases of water power on canals	Public Work Department Irrigation Branch	Full powers
		Chief Engineers Irrigation Branch	Where the lease for a period not exceeding two year.
17	To sanction leases of water power for mills	Superintendent Engineers, Irrigation Branch	Full powers upto one year
18	To sanction leases for grazing cattle on Canal banks	Superintendent Engineers, Irrigation Branch	Full power upto three year only.
		Divisional Officers, Irrigation Branch	Full powers upto one year

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
19	To sanction petty leases for specified purposes, such as water mills, shops, timber depots etc.	Chief Conservator of Forest	Upto Rs.5,000 per annum in each case for periods not exceeding five years.
		Conservator of Forest	Upto Rs.3,000 per annum in each case for periods not exceeding five years
		Divisional Forest Officer	Upto Rs.1,000 per annum in each case for periods not exceeding five years
20	To sanction leases for grazing cattle on road sides	Superintendent Engineers	Full powers
		Executive Engineers	Upto one year provided the rent does not exceed Rs.500
21	To sanction leases of shops or shop sites in close proximity of jails belonging to Government.	Inspector General of Prisons, Haryana	Upto one year provided that the rent of a shop or shop site does not exceed Rs.200 a month and that the leases are executed on the prescribed forms.
22	To sanction lease of canteen contractor's shops in District Police lines in the Haryana, below the standard rent fixed by the P.W.D.	Inspector General of Police, Haryana	Full powers.
23.	To sanction leases for sale of water by bulk for purposes other than irrigation	Superintendent Engineers, Irrigation Branch	Full powers for a period of not exceeding 3 year provided that the rates are not lower than those previously approved by Government.
24	To sanction leases of Government land for cultivation	Director, Irrigation Research, Haryana	Upto one year
25	To sanction agreements for sale of canal water for purposes of Irrigation at contractor volumetric rates	Public works (Irrigation Branch) Department	Upto five year, provided the agreements are drawn up in prescribed form and the rates charged are in accordance with the rules approved by the Government.
26	To sanction agreements for the recovery of fines on account of drift wood or other timber entering canals	Superintendent Engineers, Irrigation Branch	Full power
27	To sanction agreement for the sale at control rates of canal water for purposes of land reclamation	Superintendent Engineers, Irrigation Branch	For one year, provided the agreements are drawn up in the prescribed form and the rates charged are in accordance with the rules approved by the Government.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
28	To sanction agreements with auctioneers for conducting sale of Government stores by public auction	Superintendent Engineers, Buildings and Roads Branch	Upto one year only and subject to the condition that the terms of the lease are those embodied in stores B and R. No. 93	
		Chief Engineers, Irrigation Branch	Full power subject to the condition that the agreements shall be drawn up in accordance with the conditions forth in the rules for the appointment of auctioneers and the conduct of auction for the sale of surplus stores	
29	To sanction forest concessions	Forest Department	Provided the concession is granted in accordance with the terms of forest department.	
		Sub-Divisional Officer (Civil), Spiti, for Spiti Valley and Sub-Divisional Officer (Civil), Lahaul, for Lahaul Valley	Provided the concession is granted in accordance with the terms of forest department.	
30	To sanction special grants of timber or other forest produce free or at favourable rates for special purposes of public utility	Forest Department of Government	Subject to the conditions and limits laid down in the article 58 of the Forest department Code.	
		Chief Conservator and Conservator	Up to the Value of Rs.1,000 in each case	Subject to the principles laid down in Appendix VII of the Forest Department Code (Seventh Edition)
		All Divisional Forest Officers	Upto the Value of Rs.1,00 in each case	
31	To pass orders authorizing the sale of forest produce, stores, tools and plant under para 64 of the Forest Department Code without payment in full of the value at the time of delivery.	est Department	Upto amount of Rs.10,000.	
32	To sanction grants of nazul land free of cost to local bodies	Land Revenue Department	Subject to the conditions mentioned in para 8 of Punjab Government Consolidated Circular No. 27-Nazul Properties.	
33	To charge grass cutting fee and grazing fee for cattle on fixed rates	Land Revenue Department	Full powers	
		Inspector General of Prisons	Full powers, provided that the leases are executed on the prescribed forms.	
		Director of Agriculture	Full powers	
		Superintendent, Government Livestock Farm, Hisar	Full powers	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
34	To sanction the sale of animals, grain-cow-dung, stores, etc., surplus to requirement or unserviceable	Land Revenue Department	Full powers
35	To fix rates of Diary produce	Superintendent Government Cattle Farm, Hisar	Full power provided that the rates fixed should not be less than prevailing market rates.
36	To issue licenses for fishing in Government Canals	Divisional Officer, Irrigation Branch	Full power upto one each year.
37	To issue licenses to Dhobis to wash clothes in the running canals	Superintendent Engineers, Irrigation Branch (Running Canals)	Full power upto a period one year each case.
38	Security bond for the due performance of duties by Government employees	Chief Engineer, Superintendent Engineers, Divisional Officer, Public works Department	In the cases of Government employees whom they are empowered to appoint to vacant posts subject to the minimum prescribed in para 1.154 of the Punjab Public work Department Code (Second Edition).
39	To sanction re-conveyance of property as security	Chief Engineer	Full power
		Superintendent Engineers, P.W.D.	Full power provided that the value of the property given as security does not exceed Rs.3,000.
		Divisional Officer, P.W.D.	Full power provided that the value of the property given as security does not exceed Rs.2,000.
40	To cancel leases of shops or shop sites in close proximity of Jails belonging to Government	Inspector General of Prisons, Haryana	Full power provided that the cancellation does not entail any payment of an extraordinary nature e.g. by way of compensation.
41	To cancel leases of land	Superintendent Engineers, Irrigation Branch.	In all cases whether the lease is for a period not exceeding one year provided the cancellation does not entail any payment of an extraordinary nature e.g. by way of compensation.
42	To cancel lease of land houses, or other immoveable property on Reclamation Farms	Inspector General of Prisons	Upto one year, provided that the rent of the property does not exceed Rs.200 a month and that the cancellation does not entail any payment of extra-ordinary nature. e.g. by way of compensation.
43	To sanction renewal for the term of the new settlement of land revenue assignments enjoyed by religious and charitable institutions or rest houses, the term of which has expired with the expiring settlement	Financial Commissioner	All grant of the annual value of Rs.50 or under

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
44.	To convert an assignment of land revenue released for the life or lives of the manager or managers of any religious and charitable institution or rest house into an assignment for the term of the new settlement on the condition of its proper maintenance even though one or more of the grantees is still alive.	Financial Commissioner	All grant of the annual value of Rs.50 or under provided that a grant of which the conditions have been so altered shall in no case be resumed until it is liable to resumption under the conditions on which it was originally made.
45	To sanction continuance of village service grants at general reassessment of a district.	Financial Commissioner	All grant of the annual value of Rs.2 or under for any period not exceeding the term of the new settlement.
46	To sanction continuance of religious and charitable grants for the remainder of the term of settlement if the original term of release expires during the period of settlement	Financial Commissioner	All grant of the annual value of Rs.50 or under.
47	To sanction leases for sale of sand from the beds of channels	Superintendent Engineers, Irrigation Branch	Full power upto one year
48	To sanction the leases of canteens	Heads of Department	Full power if the lease of Canteen does not involves any loss as compared with the previous years. In respect of a new lease wide publicity would be given.
49.	To sanction the leases of shoe shine contract, space for footing ice cream cabin, installing a weighing machine on the bus stand; cycle or Rickshaw stand, Newspaper vend. A pan shop, Book Stall etc.	The Provincial Transport Controller	Full power if the lease does not involves any loss as compared with the previous years. In respect of a new lease wide publicity would be given.
50.	To sanction lease of sullage/ sewage	Chief Engineer PWD, Public Health	Full powers
		Superintendent Engineer PWD, Public Health	Upto Rs.3,000 per annum in each case for a period not exceeding 3 year.
		Executive Engineer PWD, Public Health	Upto Rs.1,000 per annum in each case for a period not exceeding three year.

19.8 Scholarships and stipends (Rule 8.3).

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1	To sanction the grant of.—		
	(i) Middle Scholarship for boys	Divisional Inspectors of Schools	Subject to the rules in Chapter V of Punjab Education Code.
	(ii) To sanction the award of open and D.B. Area College Scholarships for boys and girls on the result of matriculation and intermediate Examinations	(i) Director of public instruction, Haryana (ii) Deputy Director of Public Instruction Haryana (iii) Deputy Directress of Public Instruction, Haryana	Subject to the rules in Chapter V of the Punjab Education Code
	(iii) Silver Jubilee Scholarships:- (1) for girls for advanced studies in Arts, physical training or Kindergarten	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code
	(2) for girls, for teachers Training Domestic Science or Physical Training	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code
	(iv) To sanction the grant of scholarships to poor brilliant students studying at the University stage, including the Scholarships sanctioned for students belonging to Kulu Sub-Division	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code
2.	To create additional Scholarships in Schools governed by Punjab European Education Code 7th Edition or to hold such existing Scholarships in abeyance	Director of Public Instruction	The value of each such Scholarships, not to exceed Rs.20 per mensem and the total sanctioned value of scholarships not to exceed that provided for in article 38, Chapter VII, Punjab European Education Code.
3	To sanction the award of:- (i) Open and D.B. Area High School Scholarships for boys	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code
	(ii) Stipends in Training Institutions	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
4.	To sanction the award of:- (i) Open and D.B. Area High School Scholarships for girls	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code	
	(ii) Middle school Scholarships for girls	Divisional Inspectresses of Schools	Subject to the rules in Chapter V of the Punjab Education Code	
	(iii) Stipends in the training institutions	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code	
5	To sanction the award of Primary School Scholarships and stipends in training institutions in the Anglo-Indian Schools	Inspector of Anglo-Indian Schools	Subject to the rules in Chapter VII and VIII of the Punjab European Education Code, 7th Edition	
6	To sanction the award of Middle and High School Scholarships	Director of Public Instruction	Subject to the rules in Chapters VII and VIII of Punjab European Education Code, 7th Edition/ These items were not included in the Punjab Financial Rules before	These items including in the Punjab Financial Rules before
7.	To sanction the award of scholarships for encouragement of the study of medicine amongst girls	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code.	
8.	To sanction the award of scholarships for Post Matric Clerical Classes	Director of Public Instruction	Subject to the rules in Chapter V of the Punjab Education Code.	
9.	(i) To sanction the award of stipends tenable in schools and colleges under the Harijan Welfare Scheme (Promotion of education amongst educationally backward classes) and Vimukat Jatis Scheme (Award of Stipends)	(i) Director of Public Instruction, Haryana (ii) Deputy Director of Public Instruction, Haryana (iii) Deputy Directress of Public Instructions, Haryana	Subject to the rules in Chapter V of the Punjab Education Code read with the provisions of the Harijan Welfare Scheme.	
	(ii) To sanction grants in-aid to educational institutions in the State on account of exemption from the payment of tuition fees/Public Examination fees granted to Scheduled Castes/ Tribes and Other Backward Classes/ Tribes and other Backward Classes students under Harijan Welfare Scheme	(i) Director of Public Instruction Haryana (ii) Deputy Director of Public Instruction, Haryana (iii) Deputy Directress of Public Instruction, Haryana	Subject to the rules in Chapter IV of the Punjab Education Code with the provisions in the Harijan Welfare Scheme (Promotion of Education amongst the educationally Backward classes.	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
10.	To sanction the grant of scholarships/ stipends in Medical Colleges/ Technical Institution	Principal of the College	In accordance with the terms laid down in the approved prospectus of the Institution.
11.	To sanction the grant of scholarships for the training of nurse dais and midwives	Director General of Health Services	(1) Eight Scholarships at the rate of Rs.15 per mensem each may be awarded. (2) Three fourths of the Scholarships will remain open and one-fourth to be allotted to depressed classes. (3) Rupees sixty at the rate of Rs.5 per mensem to be granted to Nurse dai in addition, who is very poor.
12.	To sanction payment of tuition fees of the research scholar selected annually for post-graduate study	Director of Agriculture	Full powers.
13.	To grant scholarships of stipends in the Haryana Agricultural College	Principal, Haryana Agricultural College	As laid down in the sanction prospectus of the institution
14.	To grant scholarships in the Haryana Veterinary College	Principal, Haryana College of Veterinary Science and Animal Husbandry Hisar	(a) Two Government scholarship of Rs.30 per mensem each to be given on the results of the first professional examination (held at the end of the first year's work) with retrospective effect. (b) They will be awarded on the results of the third professional examination (held at the end of the third year). (c) In the event of the scholarship will be awarded to the student obtaining the highest marks in the examination provided he is otherwise eligible.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
			(In the event of two students obtaining a similar number of marks the scholarship will be awarded to the one who has obtained the higher total in both the first and second examination. The Scholarship will be liable to confiscation in the event of slackness or misconduct).
15.	To grant stipends in the form of daily allowance in connection with Secretaries classes	Registrar, Co-operative Societies	All the rates prescribed by the registrar in his circular memorandum NO. 254-S, dated the 8th July 1936 and up to a maximum of Rs 5,000 in each Financial year.
16.	To grant Silver Jubilee Scholarships for industrial and technical training in India and abroad.	Department of Industries	Subject to the rules appearing in Appendix A to the Punjab Industrial Education Code, Part II.
17	To grant Scholarships and stipends in the various Government Industrial and Technical Schools and Institutions in the Haryana.	Director of Industries and Director of Industrial Training and Director of Tourism	Subject to the rules appearing in the Punjab Industrial Education Code, and subject to the further condition that the yearly expenditure on scholarships and stipends do not exceed the allotment for purpose.
18.	To grant Silver Jubilee Scholarships	Director of Industries and Director of Industrial Training	Subject to the rules appearing in Appendix A to the Punjab Industrial Education Code Part II.
19.	To grant scholarships or stipends in the Haryana Government Technical Institutions of Degree and Diploma Standard under P.W.D.(B&R) Branch	Principal of the Institutions concerned	The number and the rate of scholarships/stipends should be restricted to the number and date provided in the Prospectus of the Institutions concerned, approved by the Government.
20	To sanction the award of Government of India, National Loan Scholarships	Director of Public Instructions, Haryana.	Full powers up to the extent of funds provided in the Budget subject to the rules of the scheme.

19.9 Expenditure from discretionary grants-in-aid, contributions, donations etc.(Rule 8.3)

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction the assignment of the whole of the proceeds of grazing tax to the Zila Parishads and Jagirdars in the Kangra District	Financial Commissioner	
2.	To sanction expenditure from the provision for discretionary grants placed at their disposal on the following object:- (a) Rewards in cases of bravery and self sacrifice not otherwise provided for (b) Expenses of petty local darbars i.e. darbars held by Deputy Commissioners of officers above the rank of Deputy Commissioner (c) Temporary relief of individual cases of urgent distress not covered by other rules	(i) Commissioner of Divisions	Full powers within the allotments.
		(ii) Deputy Commissioners	Subject to the Maximum of Rs.1,000 in any one instance. In cases falling under clauses (a) and (b) and Rs.500 for cases under clause (c)
3.	To sanction or incur expenditure from the provision for discretionary grant placed at their disposal on presents to schools on the occasion of visits of officers of Government	Commissioners and Deputy Commissioners	Subject on each occasion to the following limits:- (i) for a primary school Rs.10. (ii) for a middle or middle and normal school Rs.20. (iii) for a high or high and normal school, Rs.30. (iv) for a normal school Rs.20.
		Director of Public instructions and Inspectors of Schools	
4.	To Sanction special grants:- (i) To Anglo Indian School under section VIII, Chapter IV of the Punjab European Education Code, 7tj Edition, 1937 Punjab Government NO. 725-FR-53, dated 11th February, 1953	Education Department	Upto a limit of Rs.2,500 in each case.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	(ii) Under Chapter VIII of the Punjab European Education Code, 7th Edition, 1937 of boarding fees of students under training who are orphans or destitute	Education Department	Full powers
5.	To sanction grants:-		
	(i) under Section II,III,IV,V,VI and VII of Chapter IV of the Punjab European Education Code.	Education Department	In accordance with the rules in the Code.
	(ii) For Agricultural Farms attached to Elementary Schools	Director of Public Instruction	Upto a limit of Rs.3500 in each case.
	(iii) To local bodies for the expansion of Elementary Education	Education Department	In accordance with the rules laid down by Government
	(iv) To Zila Parishad and Municipalities for the introduction of compulsory Primary Education	Education Department	In accordance with the rules laid down by Government.
	(v) Maintenance grants for added schools	Education Department	In accordance with the rules laid down in the Punjab Education Code.
	(vi) To added schools for the purchase of equipment	Education Department	Upto Rs.2500 and subject to the conditions laid down in the Punjab Education Code and the Code of Regulation for European Schools.
6.	To sanction -- (i) initial grants	Education Department	(i) Upto Rs.500 in any one case.
	(ii) annual maintenance grant to Small Towns Bodies	Education Department	(ii) Upto Rs.50 per annum in any one case and in accordance with the rules laid down by Government
7.	To sanction building grants and grants for furnitures or appliances for aided institutions for Anglo Indians and Indians and to local bodies for Secondary Schools, Punjab Government notification No. 725-FR-53, dated 11th February, 1953	Education Department	Upto a limit of Rs.4,000 in each case and subject to the condition laid down on the Punjab Education Code and the Code of Regulations for Anglo Indian Schools.
		Director of Public Instruction	Upto a limit of Rs.2500 subject to the above condition.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
7-A	To sanction grants to unaided schools for the purchase of equipments	Department of Education	Upto a Rs.500 and subject to the condition laid down in the Punjab Education Code, Rules approved by Government and provisions for the expenditure being available.
8.	(i) To sanction expenditure from the lump sum provision under the heads "50- Public Works Grants in-aid"(i) for grants-in-aid to local bodies for bridges and metalled Roads and for colony roads. (ii) for grants-in-aid to new municipalities and notified areas in the colonies for utilization on works other than those mentioned in serial No. 10	Public Work Department, Buildings and Roads Branch	Provided that:- (i) The expenditure is sanctioned for an object for which the lump sum grant is intended. (ii) the amount of sanction does not exceed Rs.50,000 in each case.
9.	To sanction grants from the lump sum grant under the head," 2210---Medical grants to Hospitals and Dispensaries—Grants to Zila Parishad for opening of new rural dispensaries."	Director of Health Services Haryana	Provided that:- (i) The expenditure is on an object for which the lump sum grant is intended. (ii) the grant for a single rural dispensary does not exceed the following limits:- Rs.3,000 for recurring and Rs.7,000 Non-recurring: and (iii) that grants should be made only to the extent which the opening of new subsidized dispensaries has been sanctioned by Government each year. ***Note.—*** *The words "Recurring" and "Non recurring" appearing above against this Serial No. are used in the same sense as in the budget, i.e., recurring grants will be made out of the provision-recurring grants, and non-recurring grants out of the sum provided for non recurring grants.*
9-A	To sanction payment of grants from the lump sum grant voted by the Legislative Assembly under the head "29-Medical Hospitals and Dispensaries-Grants to Hospitals and Dispensaries- grants to	Director of Health Services	Provided that:- (1) the grant is made for expenditure on an object for which the lump sum grant is intended. (2) the grant for a single subsidized dispensaries does not exceed

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	Subsidised Dispensaries"		the amount of Rs.1500 per annum. (3) that grants should be made only to the extent which the opening of new subsidized dispensaries has been sanctioned by Government each year.
10.	To sanction expenditure from the lump sum provision under the head "30- Public Health- Grants for Public Health purposes for sanitary grants to the Shimla Municipal Committee for Improvement Scheme"	Director of Health Services	Provided that the expenditure is sanctioned for an object for which the lump sum grant is intended.
11.	To sanction grant in-aid to Municipal Committees towards a part of the cost of the pay of Medical Officers of Health	Director of Health Services	Subject to the rules governing the appointment of Medical Officers of Health by Municipal Committees and provided that:- (i) no grant-in-aid is made by Government towards the pay of more than one Officer of Health for a single Municipality (an Officer of Health including an Assistant Medical Officer of Health). (ii) An initial pay in excess of:- (a) Rs.450 per mensem in the scale of Rs.450-30-750 in the case of those appointment prior to the 1st May, 1936: or (b) Rs.300 per mensem in the scale of Rs.300-20-500/25-750. In the case of those appointed on or after the 1st May, 1936; or Pay in excess of the maximum of these scales is not given.
12.	(i) To sanction payment of grants from the lump-sum grant under the head "29-Medical-Hospitals and Dispensaries-Grants of Hospitals and Dispensaries-Grants to subsidized dispensaries"	Director of Health Services	Provided that:- (1) the grant is made for expenditure n an object for which the lump sum grant is intended. (2) the grant for a single subsidized dispensary does not exceed the amount of Rs.1,500 per annum.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	(ii) To sanction payment of grant-in-aid for employment of Nurse-Dais/Trained Dais in Subsidised Dispensaries	Director of Health Services	(1) The grant is made for expenditure on an object for which the lump sum grant is intended., (2) Full Powers subject to Budget Provision (3) that grants should be made only to the extend which the opening of new subsidized dispensaries has been sanctioned by Government each year.
13	To sanction grants from the lump sum grant voted by the Legislative Assembly under the head" 30—Public Health-Grant for Public Health purposes Grants to Zila Parishad for the maintenance of rural dispensaries"	Director of Health Services	Provided that— (1) the grant is made for expenditure on an object for which the lump sum grant is intended. (2) the grant for a single rural dispensary does not exceed Rs.2,500 per annum.
14.	To sanction expenditure on small darbars, etc. from the provision for discretionary grants placed at his disposal	Director of Health Services	Full powers within the allotment placed at his disposal.
15.	To sanction payment of the grant payable to the Pastuer Institute of India, Kasauli, on account of the patients treated at the institute or at any antirabic treatment centre in the Haryana	Director of Health Services	Upto the amount calculated on the per capita basis approved by the Government and within the allotment placed at his disposal for the purpose.
16.	To sanction payment of the grants payable to Zila Parishad to meet the cost of the salaries of dispensaries employed by them to assist the District Medical Officers of Health in their medical relief works, etc.	Director of Health Services	Within the allotment placed at his disposal for the purpose.
17.	To sanction expenditure from the lump sum recurring grants under the head "30—Public Health Expenses in connection with Epidemic Diseases—Grants to Local Bodies"	Director of Health Services	To the extent of Rs.5,000 to any one local body in a year and provided that the appropriation is made for expenditure on objects for which the lump sum grant is intended.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
18.	To sanction grant-in-aid for Sanitary Works/projects as defined in the District Works Rules, 1926 for villages from the lump sum provision made in the Health Budget under the major Head "30—Public Health" for the purpose	Sanitary Board	Subject to the Condition:- (a) that the grant-in-aid shall only be given provided the local body (Zila Parishad or Panchayat) agree to abide by the conditions as printed on the application for a grant-in-aid form and any other conditions prescribed/laid down by the Sanitary Boards. (b) that the local body (Zila Parishad of Panchayat) under takes the responsibility to maintain the works after completion. (c) that the grant-in-aid shall not exceed Rs. two lakhs or 88 percent of the estimated cost of scheme whichever is less. (d) that the amount of grant-in-aid shall invariably be stated as a definite sum and not as a percentage of the cost.
19.	To sanction grant-in-aid for an Urban Sanitary work/ project as defined in the Municipal Works Rules,1925 from the lump sum provision made in the Health Budget under the major head "30-Public Health" for the purpose.	Sanitary Board	Provided ─ (a) that the grant-in-aid shall only be given if the local body (Municipal Committee or Notified Area Committee) agree to abide by the conditions as printed on the application for a grant-in-aid form and any other conditions prescribed/laid down by the Sanitary Boards. (b) Municipal Committee or Notified Area Committee which shall receive a grant-in-aid gives an undertaking to maintain the works after completion and also agrees to establish a depreciation fund to the extend fixed by the P.W.D., Public Health Branch, in the name of the Secretary, Sanitary Board. (c) that the grant shall not exceed Rs. two lakhs or 50 percent of the estimated cost of scheme whichever is less. (d) that the amount of grant-in-aid shall invariably be stated as a definite sum and not as a percentage of the cost.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
20.	To sanction expenditure on small darbars, etc. from the provision for discretionary grants placed at their disposal	Director of Agriculture, Animal Husbandry, Department and Registrar, Co-operative Societies.	Full powers within the allotment placed at their disposal.
21.	To sanction grants-in-aid in emergent cases towards projects of local bodies to the cost of which the communications Board Contributes.	President Communication Board	Upto Rs.1,000 in any one case, provided all such cases are reported to the Board at its next meeting for confirmation.
22.	To sanction grants to local bodies in aid of approved schemes.	Communication Board	Provided the grant-in-aid does not exceed Rs. one lakh in any one
23.	[To incur expenditure from the allotment under the head "2245—Relief on account of natural calamities.	(i) Deputy Commissioners	Upto Rs.20,000 in any one case but not exceeding Rs.10.00 lacs in a year provided the amount is spent to meet the demand arising out of famine in the State and also for the relief of distress caused by serious drought, floods, fire, earthquake or other natural calamities in accordance with the instructions issued by the Government from time to time.
		(ii) Divisional Commissioners	Upto Rs.50,000 in any one case but not exceeding Rs.50.00 lacs in a year provided the amount is spent to meet the demands arising out of famine in the State and also for the relief of distress caused by serious drought, floods, fire, earthquake or other natural calamities in accordance with the instructions issued by the Government from time to time.
		(iii) Financial Commissioner, Revenue	Upto Rs.20.00 lacs in any one case but not exceeding Rs.5.00 crores in a year provided the amount is spent to meet the demands arising out of famine in the State and also for the relief of distress caused by serious drought, floods, fire, earthquake or other natural calamities in accordance with the instructions issued by the Government from time to time.][1]

[1] Substituted vide Notification No. 3(4)-2FG-II-83/1127, dated 26.03.1999.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
24.	To make payments of grant-in-aid to market committees in lieu of fines credited to State Revenue under the Punjab Agricultural Produce Markets Act,1939.		Upto limits of the amounts placed at their disposal.
24A.	To sanction grant to the various libraries in the State under the Head "71—Miscellaneous-F-Contributions Grant-in-aid to Local Bodies for the Development of Libraries".	Chairman, Central library Committee.	Full powers within the allotment placed at the disposal of the Central Library Committee.
25.	To sanction grant-in-aid to Haryana State Soldiers, Sailors and Airmen's Board	Chief Secretary (as Administrative Secretary, Haryana State Soldiers, Sailors and Airmen's Board)	Full powers to the extent of Budget provision.
26.	To sanction expenditure on subsidies under the Punjab State Aid to Industries Act,1935.	Secretary Industries	Full powers subject to budget provisions where the subsidy is recommended by the Board of Industries.
27	To sanction grant in-aid to the Haryana Co-operative Union.	Registrar, Co-operative Societies, Haryana	Full powers to the extent of Budget provision subject to a limit of Rs.2,00,000 at a time.
28	To sanction adhoc/regular grant-in-aid to recognized Industrial Schools for girls.	Director of Industries Training	Full powers subject to rules approved by the State Government and provision in Budget.
29.	To sanction interest subsidy to Engineer Entrepreneurs under the Engineer Entrepreneurs Training Programme (Interest Subsidy) Scheme sanctioned by the Government of India	Director of Industries	Full powers, subject to budget provision and subject further to the condition that the subsidy sanctioned is in accordance with the Engineer Entrepreneurs Training Programme (Interest subsidy) Scheme as sanctioned and amended from time to time by the Government of India.

19.10 ***Grant of loans and advances to Government employees, Co-operative Societies and other individuals (Rule 10.1)***

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction House-Building advances	Head of Departments and Commissioners of Divisions, Deputy Commissioner, Lahaul and Spiti.	Subject to the conditions laid down in Chapter-X
		Deputy Commissioner	To class III and IV employees under him subject to the conditions laid down in Chapter-X of the Punjab Financial Rules. Volume I and funds being available and earmarked by the Accountant General.
2.	To sanction advances for purchases of conveyances	Department of Government and the Chief Engineer Irrigations Works.	Subject to the conditions laid down in Chapter-X
		Head of Department	For scooters and motor bicycles subject to the conditions laid down in Chapter-X
3.	To sanction advances for purchase of bicycles	All the Head of Department and Controlling Officers.	Subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
3-A.	To sanction advances for purchase of bicycles	(i) Commissioner of Divisions	For District and Divisional establishment subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
		(ii) Deputy Commissioners.	For the staff working in the Development and Panchayat Department in the State, subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
4.	To sanction advances for purchase of bicycles to employees of the Haryana Civil Secretariat	Assistant Secretary to Government Haryana	Subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
5.	To sanction expenses for purchase of typewriters	Department of Government Head of Department	Subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
6.	To sanction advances of pay for the passage overseas of certain Government employee of non-Asiatic Domicile and their families	Department of Government Head of Department	Subject to the conditions and limitations specified in rules in Appendix 21.
		Deputy Commissioner Lahaul and Spiti	Subject to the conditions laid down in Chapter-X

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
7.	To sanction loans bearing interest to Local Bodies	Local Government Departments	Up to Rs.1.00 lakh in each case
8.	To grant advances of pay to Government employees in the Forest Department	Conservators of Forests.	Upto one month's pay to the following classes of non-Gazetted Government employees on the permanent establishment serving under them:- (a) Government employees on the executive establishment. (b) Clerk employed in range officers elsewhere that the headquarters of Divisional officers. (c) Clerks and Class-IV employees who are required to accompany Gazetted Government employees on continuous tour likely to last for more than a month. The scope of such advances should be limited to cases where the need for it rises out of the Peculiar circumstances of service in the Forest department, for instance advances may be granted for the following purposes:- 1(i) To meet expenses in connection with equipment purchase of provisions before proceeding or while on tour. (ii) To meet expenses incurred on account of purchase of paddy or other grain in localities where supplies are not readily available. (iii) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tours. 2. Advances of pay should be recovered in three equal entailments beginning with the month following that in which the advance is made.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
9.	To sanction expenditure on loans under the Punjab State Aid to Industries Act, 1935	Industries Department	Upto Rs.50,000 including the amount of any previous loan or loans outstanding against the persons, firm or company.	
		Director of Industries	Upto Rs.5,000 and subject to the above condition.	
10.	To grant loans to the Co-operative Provincial Co-operative Central and Co-operative Mortgage Banks or Co-operative Partnership Tenancy Society registered or deemed to be registered under the Co-operative Societies Act.	Department of Government/Registrar, Co-operative Societies, Haryana.	Subject to the conditions that:- (i) the aggregate of loans to the Haryana Provincial Co-operative Bank, Ltd., in any one year for its own financial transactions does not exceed Rs.5 lakhs/Rs.6 lakhs. (ii) any loan or the aggregate of any loans to any other Bank granted through the Haryana Provincial Co-operative Bank Ltd., does not exceed Rs.1 lakh/75,000 in any one year. (iii) the period for repayment of a loan does not exceed 15 years.	
11.	To sanction the grant of loans under Act XIX of 1883	Tehsildars	Upto Rs.1,000 if permitted by the Collector to exercise these powers	In any individual case within the limits of the funds allotted for the purpose
		Assistant Commissioners and Extra Assistant Commissioners		
		Collectors	Upto Rs.2,500	
		Commissioners	Upto Rs.10,000	
		Financial Commissioners	Upto Rs.50,000	
12.	To sanction the grant of loan under Act XII of 1884	Tehsildars	Upto Rs.250 for cattle, Rs.50 for seed if permitted by the Collector to exercise these powers.	In any individual case within the limits of the funds allotted for the purpose.
		Assistant Commissioners and Extra Assistant Commissioners	Upto Rs.300 if permitted by the Collector to exercise these powers	
		Collectors	Full powers.	
13.	To sanction advances to Lecturers/Professors of Government Arts, Training and Professional Colleges	Principal of the College concerned	Rs.100 to each case for the purchase of books to build up their private libraries.	

19.11 ***Write off of irrecoverable - loans and advances and remission of loans and advances (Rule 10.10 and 10.15 -B)***

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction remission of any portion of a loan under Act XIX of 1883, found irrecoverable, or when from any special cause it appears that the loan ought not to be recovered.	Commissioners	In any one case up to the limit of Rs.5,000 subject to a report to the Financial Commissioner and Accountant General, Haryana
		Financial Commissioners	Full powers.
2.	To sanction the waiving in part or whole of recoveries of advances made to:- (i) A Government employee drawing not more than one hundred rupees per mensem on account of travelling expenses for an attendant ac-companying a member of his family bitten by a rabit animal to the Pasteur Institute, Kasauli or a Centre and back, and (ii) A Government employee drawing not more than Fifty rupees per mensem on account of travelling expenses for a member of his family bitten by a rabid animal for a journey to the Pasteur institute, Kasauli, or a Centre and back.	All Head of Department	In respect of Government employees serving under them or in offices subordinate to them and in special circumstances as laid down in the rules regarding Government employees proceeding to the Pasteur institute Kasauli or a Centre of anti-rabic treatment given in Appendix 20.
3.	To sanction collectively the remission of loan and interest including interest at enhanced rate on loans granted under the Punjab State Aid to Industries Act,1935 and Rules made there-under, for reasons to be recorded in writing	(i) District Industries Officers/Assistant District Industries Officers holding independent charge of the District.	Not exceeding twenty rupees
		(ii) Director of Industries Haryana	Exceeding twenty rupees but not exceeding fifty rupees.
4.	To sanction the permission of penal interest on loans granted under the Punjab State Aid to Industries Act,1935 and the rules made there under found irrecoverable or when from any special cause or on compassionate grounds it appears that the same ought not to be recovered.	Secretary to Government Haryana Industries Department	Full power where loan upto Rs.1500 in an individual case, were advanced.

19.12 Administrative approval to works (Rule 16.5)

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	*Deleted*		
2.	To convey administrative approval to all type of works estimates for the construction or repairs	Deputy Commissioners	Full powers
3.	To convey administrative approval to proposals for works other than residential buildings	Inspector General of Prisons	Upto Rs.7,500 only for works appertaining to Central and District Jails, Lock ups and miscellaneous buildings of the Jail Department, falling under the minor head "work" of the major "22 Jails."
		Upto Rs.3,000 for works appertaining to Reformatories and Reclamation Departments.	Falling under the minor head works of the major head "19-General Administration."
4.	To Convey administrative approval to proposals for works other than residential buildings under paragraph 5.9 of the Punjab Public Works Department Code, First Edition	Inspector General of Police	(i) For works of petty and annual repairs as well as original works or special repairs to buildings in the charge of the Police department, falling under the minor head "Works" of the major head "255 Police "and to the extent of Rs.50,000 only.
		Deputy Inspector General of Police	(ii) For works described above to the extent of Rs.7,500 only
		Superintendent of Police, including Commandants, Border Military Police, Principal, Police Training Centre, Madhuban and Assistant Superintendents of Police, Incharge of the Haryana Armed Police.	For works described above to the extent of Rs.1,500 only
5.	To convey administrative approval to proposals for works including residential building s for class IV employees.	Director, Annual Husbandry department	For works of petty and annual repair as well as original works or special repair s to buildings such as Kacha-pacca buildings and structure quarters class IV employees and tenants, implement sheds, dutch barns stores culverts, pucca water channel, fences, bird-proof cages at the Government Livestock Farm Hisar, and Poultry Farm, under the control of the Veterinary Department Failing under the minor head "33-Animal Husbandry and to the extent of Rs.10,000 and Rs.5,000 respectively.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
6.	To convey administrative approval to proposals for works including residential buildings for class IV employees and tenants.	Director of Agriculture, Haryana	For petty original works relating to Kacha-Pacca or Pacca buildings and structures such as field Offices and laboratories stores, implements work shop and juice boiling sheds, bullock byres "Kacha" or kacha-pacca or pacca quarters for class IV employees and tenants, pucca well, tanks water channels and culverts, fences, bird-proof cages of the Agricultural Department (including the fisheries Section) and the maintenance and red pairs of buildings and structures put by the Department failing under the minor head "Works "of the major head "31-Agriculture" and "35-Industries" and to the extent of Rs.20,000
7.	(a) To convey administrative approval to proposals for works including residential buildings for class IV employees.	Director of Fisheries, Haryana.	For works of Petty and annual repairs as well as original works or special repairs to buildings, such as field offices, research Laboratories, stores, Fish tanks, water channels, Quarters for class IV employees and deepening of departmental acquired tanks/ponds to the extent of Rs.5,000. For repairs/renovation of fish ponds to the extent of Rs.15,000 subject to the following conditions:- (i) that the per hectare expenditure shall not exceed Rs.10,000. Recurrence of expenditure shall be after 3 years. (ii) that the plans and estimates will be got scrutinized by a qualified Draftsman/Overseer of the Department. (iii) that a close supervision of the execution of the works shall be made by the Fisheries Development Officers, who are Drawing and Disbursing Officers.
	(b) To convey administrative approval for repairs/renovation of fish ponds.	Director of Fisheries Haryana	

19.13 Technical sanction to estimates for works Rules 16.5 (b).

***Note** (1).— In respect of items 2 and 3 the following works will be excepted:-*

(1) Where skilled civil engineering supervision is required.

Such supervision is not considered necessary in the case of simple works which can normally be entrusted to skilled artisans employed by the Head of Department concerned.

(2) The construction of buildings for headquarter office.

(3) The construction of works in connection with residential buildings for which capital and revenue accounts are maintained and all new residential buildings other those used or intended to be used by the Jail Department.

(4) The Construction of such other works as the Finance Department may call upon the P.W.D. to execute.

***Note** (2).— Before works are executed the administrative approval of the competent authority must be obtained. In executing works on up-to-date record of expenditure sanctioned estimates should be maintained.*

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction at cost of State Funds the construction of cattle ponds under direct management of Deputy Commissioners.	Commissioners of Divisions	Upto Rs.7,000
2.	To give technical sanction to estimates for expenditure on the construction and repairs of Patwar Khanas.	Deputy Commissioners	Full powers in consultation with XEN, PWD. (B&R) provided where ever technical sanction is required in excess of the powers of XEN in consultation with the S.E.
3.	To give technical sanction to estimates of expenditure on all petty and annual repairs as well as original works or special repairs to buildings:-		
	(a) In the charge of Police Department.	(a)(i) Inspector General of Police	Upto Rs.20,000.
		(ii) Deputy Inspector General of Police.	Upto Rs.15,000.
		(iii) Superintendent of Police including Commandants, Border Police, Deputy Superintendent of Police. Principal Police Training Centre, Madhuban and Assistant Superintendent of Police In-charge of Haryana Armed Police.	Upto Rs.2,000.
	(b) Used or intended to be used by the Jail Department.	(b)(i) Inspector General of Prisons	Upto Rs.5,000
		(ii) Superintendents of Jails	Upto Rs.3,000

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
4.	To give technical sanction to estimate for expenditure on works relating to Kacha-Pucca Buildings and structures such as kacha quarters for Class IV employees and tenants, implement sheds, dutch barns field Offices, stores, Pucca water channels, fences bird-proof cages, etc., at the Government Livestock Farm, Hisar, and the Poultary Farm under control of the Veterinary Department	(1) Superintendent, Government Livestock Farm, Hisar	Upto Rs.4,000 for each work, at Government Livestock Farm Hisar.	Subject to exceptions (1) and (4) in the introduction Notes 1 and 2
		(2) *Deleted*		
		(3) Director, Animal Husbandry, Department.	Upto Rs.10,000 for each work at the Government Livestock, Farm, Hisar, and upto Rs.5,000 for each work at the Poultry Farm.	
5.	To Give technical sanction to estimates for expenditure on original works relating to kacha-pucca or pucca buildings and structure such as field offices and laboratories, stores, implements, workshop and juice boiling sheds, bullock byers, kacha or kacha Pacca or pacca quarters for Class IV employees and tenants, pucca wells, tanks, water channels, culverts, fences bird proof cages of the Agricultural Department (including the Fisheries Section) and the maintenance and repairs of the buildings and structures put up by the department.	Director of Agriculture, Haryana.	Upto Rs.20,000 for each works, subject to exceptions (1) and (4) in the introductory note and note 2.	
6.	To give technical sanction to estimates for expenditure on all petty and annual repairs as well as original works or special works or special repairs to buildings in the charge of the Industrial Training Department including power wiring	Director of Industries and Industrial Training	Upto Rs.2,000 in each case	

19.14 Sale of lands, buildings and other immoveable property (Rule 16.7.)

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated		
1.	To sanction sale of land and buildings by public auction	Land Revenue Department	Provided the sale is made in accordance with a scheme sanctioned by Government after consultation with the Finance department.		
2.	To sanction sale of sites required exclusively for the purpose of a temple, mosque or other religious building on State-owned land.	Land Revenue Department	Provided that the rate of sale for sites will be 2 kanals at half the market value or Rs.500 per kanal whichever is less, any excess area being paid for at full market rate.		
2-A.	To sanction sale of land by public auction under the Scheme of Colonisation, including development of mandis	Administrative Department in consultation with the Finance department	Provided the sale is made in accordance with a scheme sanctioned by Government after consultation with the Finance department.		
3.	To sanction sale or write off of buildings in charge of P.W.D.	Chief Engineer P.W.D. (B&R)	Provided the book value does not exceed Rs.10,000		
		Superintendent Engineer P.W.D. (B &R)	If the book value where book value is not known, does not exceed	Rs.2500	Provided that the sale or demolition takes place only after other departments of Government with local interests have been consulted in regard to any use they may have for the buildings proposed to be sold or demolished.
		Executive Engineer, Buildings and Roads and Irrigation Branch:-		Rs.1,000	
		Selection Officer:- Class I		Rs.500	
		Class II		Rs.500	
4.	To sanction and confirm sales of Nazul buildings, building sites and cultivated and uncultivated lots of land, including those in charge of local bodies, by auction or private treaty.	Commissioners of Divisions	Upto Rs.500 in each case subject to the limitation in the second and third columns of the table in paragraph 4 of Punjab Government Consolidated Circular No. 27 and further subject in the case of the sale by auction, to the condition that if the price realized is less than 75 percent of the price accepted by Government the sale must be reported to the Government.		

19.14-A Sale and disposal of stores, etc, in the department other than P.W.D. (Rule 15.3)

Note 1.— *Preference should always be given to Government Departments purchasing stores.*

Note 2.— *These powers are not exercisable in respect of articles, e.g., typewriters etc., and in respect of Police Department arms, ammunition ordinance stores, and clothing equipment for the disposal of which special orders exist.*

Note 3.— *These powers are exercisable by the Heads of Departments for declaring the tents as surplus and their disposal provided the procedure for condemning the tents, as prescribed in para 11 of standing order 45 of Revenue Department is complied with.*

The Police Department will comply with the provisions contained in Police Rules 5.20.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To declare articles of stores or stocks (other) surplus or unserviceable	Department of Government other than Public Works Department and Education Department	Upto Rs.10,000
		Head of Departments except Director of Public Information's	Upto Rs.7,500
		D.I.G. of Police, Inspector of Industrial Schools for Girls, Chief Medical Officer, or Principal Medical Officer, Medical Superintendents of Hospitals, Chemical examiner to Government, Haryana, Bacteriologists to Government, Haryana, Principal, Glancy Medical College Amritsar, Principal, Government Medical College and other Controlling Officers.	Upto Rs.1,000
		Deputy Commissioner	Upto Rs.5,000
		Registrar, High Court and District & Session Judge	Upto Rs.750
		Head of Office	Upto Rs.500
1(a)	To declare articles of stores or stock surplus or unserviceable.	(i) Secretary to Government Haryana Education department	Rs.10,000 in each case
		(ii) Director of Public Instructions, Haryana	Rs.5,000 in each case
		(iii) Principal of Government College Director of State Institute of Education. Director State Institute of Science.	Rs.2,000 in each case
		(iv) District. Education Officer	Rs.2,000 per Institution/Office under him and his own office during the year.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		(v) Sub-Divisional Education Officer	Rs.1,000 per Institution/Office under him and his own office during the year.
		(vi) Principal Government Higher secondary school, Principal Junior Basic Trg. Institute, Head Master/Head Mistress of Government High School.	Rs.500 during the year
		(vii) Head Master/Head Mistress of Government Middle School.	Rs.200 during the year
		(viii) Block Education Officer	Rs.150 Primary School under him not attached to a High/ Middle school during the year
2.	To sanction sale of articles of stores or stocks declared surplus or unserviceable by competent authority:-	Department other then Public Works Department and Education Department	Full powers
	(i) at book value or market value whichever is greater	Head of Departments except Director of Public Information's	Full powers
		Deputy Commissioner District & Session Judge Registrar, High Court. D.I.G of Police.	Rs.1,000
		Inspector of Industrial Schools Inspectress of Industrial Schools for Girl, Chief Medical Officer, or Principal Medical Officer, Medical Superintendents of Hospitals, Chemical examiner to Government, Haryana, Bacteriologists to Government, Haryana, Principal, Glancy Medical College Amritsar, Principal, Government Medical College and other Controlling Officers.	
	(ii) by private treaty at less than book value	Department of Government other than Public Works Department	Full powers
		Head of Office	Rs., 200
	(iii) by public auction	Department other than Public Works Department and Education Department	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		Head of Departments except Director of Public Information's	Rs., 5,000
		District & Session Judge Registrar, High Court. D.I.G of Police. Inspector of Industrial Schools Inspectress of Industrial Schools for Girls.	Rs.250
		Deputy Commissioner	Rs.500
	(iii) (a) To sanction sale of articles of stores or stock declared surplus or unserviceable by competent authority by Public auction.	(i) Secretary to Government Haryana Education department	Full powers
		(ii) Director of Public Instructions, Haryana	Rs.5,000 in each case
		(iii) Principal of Government College Director of State Institute of Science, Director State Institute of Education.	Rs.2,000 in each case
		(iv) District. Education Officer	Rs.2,000 per Institution/Office under him and his own office during the year.
		(v) Sub-Divisional Education Officer	Rs.1,000 per Institution/Office under him and his own office during the year.
		(vi) Principal Government Higher secondary school, Principal Junior Basic Trg. Institute, Head Master/Head Mistress of Government High School.	Rs.500 during the year
		(vii) Head Master/Head Mistress of Government Middle School.	Rs.200 during the year
		(viii) Block Education Officer	Rs.150 Primary School under him not attached to a High/ Middle school during the year
3.	To sanction disposal by sale or otherwise of articles of stores or stock declared unserviceable by competent authority	Department other then Public Works Department and Education Department	Upto Rs.1,000
		Head of Departments except Director of Public Information's	Rs.1,500
		Deputy Inspector General of	Rs.100
		Inspector of Industrial Schools Inspectress of Industrial Schools for Girl, Chief Medical Officer, or Principal Medical	Subject to any orders passed by the authority declaring the stores unserviceable.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		Officer, Medical Superintendents of Hospitals, Chemical examiner to Government, Haryana, Bacteriologists to Government, Haryana, Principal, Glancy Medical College Amritsar, Principal, Government Medical College and other Controlling Officers.	
		Deputy Commissioner	Rs.500
		Registrar, High Court District & Session Judge	Rs.300
		Head of Office	Rs.300
		Deputy Commissioner Lahaul and Spiti.	Full powers
3 (a)	To sanction disposal by sale or otherwise of articles of stores or stock declared unserviceable by Competent Authority	(i) Secretary to Government Haryana Education department	Rs.10,000 in each case
		(ii) Director of Public Instructions, Haryana	Rs.5,000 in each case
		(iii) Principal of Government College Director of State Institute of Science, Director State Institute of Education.	Rs.2,000 in each case
		(iv) District. Education Officer	Rs.2,000 per Institution/Office under him and his own office during the year.
		(v) Sub-Divisional Education Officer	Rs.1,000 per Institution/Office under him and his own office during the year.
		(vi) Principal Government Higher secondary school, Principal Junior Basic Trg. Institute, Head Master/ Head Mistress of Government High School.	Rs.500 during the year
		(vii) Head Master/Head Mistress of Government Middle School.	Rs.200 during the year
		(viii) Block Education Officer	Rs.150 Primary School under him not attached to a High/ Middle school during the year
4.	To declare the livestock of animals/pets/ birds/ fishes etc. including their produce	Chief Conservator of Forest	Rs.5,000
		Conservator of Forest	Rs.1,000

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
	and stocks of timber / trees / fruits/ saplings / vegetables / seeds/fodder/ manure/ cow dung/ compost/ grass etc. unserviceable or surplus to requirements and sanction their disposal by public auction or otherwise	Divisional Officer of Forests	Rs.100	
		Deputy Commissioner, Lahaul and Spiti	Full powers.	
5.	To sanction sales of stores, tools and plant etc., declared by competent authority as surplus to requirements at book value or market value, whichever is greater	Chief Conservator of Forest	Full powers	Subject to any orders passed by the authority declaring the stores surplus or unserviceable.
		Conservator of Forest	Rs.5,000	
		Divisional Officer of Forests	Rs.1,000	
6.	To sanction sale by public auction of stores, tools and plant, etc., declared surplus or unserviceable by competent authority	Chief Conservator of Forest	Rs.10,000	
		Conservator of Forest	Rs.5,000	
		Divisional Officer of Forests	Rs.1,000	
7.	To sanction by sale of otherwise disposal of stores declared unserviceable.	Chief Conservator of Forest	Rs.1,000	
		Conservator of Forest	Rs.500	
		Divisional Officer of Forests	Rs.250	
8.	To authorize Forest Officers of and above the rank of Ranger to effect sales of timber or other forest produce, livestock, stores, tools and plant without payment in full of the amounts at the time of delivery	Conservator of Forest	In exceptional cases only and under such conditions regarding time of payment as the Conservator may lay down any subject to a limit of Rs.10,000 for any one such transaction, provided also that every such transaction of the value exceeds Rs.5,000 is reported to Government.	
9.	To declare stores, Government trees etc., surplus or unserviceable, and to sanction their disposal at book value or market value whichever is greater by Public auction	Inspector General of prisons	If the book value or estimated value when book value is unknown does not exceed Rs.1,000	
9(A)	To declare animals unserviceable, condemned and to sanction their disposal at the prevailing market value by public auction	Inspector General of prisons	If the book value or estimated value when book value is unknown does not exceed Rs.2,000 in each individual case, and further it is certified that the sale has been made at the prevailing market rates.	
9(B)	To declare animals and pets surplus and to sanction their disposal by public auction	Inspector General of prisons	If the book value or estimated value when book value is unknown does not exceed Rs.2,000 in each individual case, and further it is certified that the sale has been	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
			made at the prevailing market rates.
9(C)	To declare agriculture produce fruits, poultry birds, eggs etc., as surplus to requirements	Inspector General of prisons, Haryana	Full powers
9(D)	To declare vegetables, fodder, seeds, poultry birds, eggs etc., as surplus to requirements	Superintendent of Jails	Upto Rs.250 in each individual case.
9(E)	To declare agriculture produce poultry birds as unserviceable	Inspector General of prisons, Haryana	Full powers
10	To sanction disposal of animals declared unserviceable by transfer to Gaushalas	Inspector General of prisons	If the book value or estimated value when book value is unknown does not exceed Rs.2,000 in each individual case.
10(A)	To sanction disposal of stores, Government trees, etc., declares unserviceable by sale or otherwise.	Inspector General of prisons	Upto a limit of Rs.500 in each individual case.
10(B)	To declare domestic animals, house pets etc., surplus or unserviceable in the Raj Bhawan and to sanction their disposal:-	Military Secretary to Governor.	Full powers.
	(i) A book value or market value whichever is greater	Military Secretary to Governor.	Full powers
	(ii) By private treaty at less than book value.	Military Secretary to Governor.	Full powers
	(iii) By public auction and to write off the resultant loss wherever is necessary.	Military Secretary to Governor.	Full powers
10(C)	To sanction disposal of agriculture produce, fruits poultry birds, eggs etc. declared surplus at market value.	Inspector General of prisons	Full powers
10(D)	To sanction disposal of vegetables, fodder seeds, poultry birds and eggs declared surplus at market value.	Superintendent of Jails	Upto Rs.250 in any one transaction.
10(E)	To sanction disposal of agriculture produce, poultry birds declared as unserviceable.	Inspector General of prisons	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
10(F)	To sanction sale by public auction of agriculture produce fruits, poultry birds and eggs etc. declared surplus or unserviceable.	Inspector General of prisons	Full powers	
11.	To sanction the sale of grass and fruit etc., growing in the compounds of Government Educational Offices and Institutions.	Head of Educational officers and Institutions including Principal Extension Training Centre, Batala.	Full power with regard to the grass and fruit etc. growing in the compounds of their respective offices and institutions provided:- (i) the sale is effected by public auction wherever possible or by any other method that may be considered best in the interest or efficiency and economy. (ii) before the sale is effected Tehsil rates and the rates prevalent in the locality are considered; and (iii) in the case of perishable commodities. e.g., vegetables, fruits, etc. the officer effecting the sale, records the reasons for approving the rate which is below the prevailing Tehsil rates or the local market rates of the day.	
12.	To declare animals, agricultural produce, nursery plants, fruits, trees, cow dung, etc., as surplus to requirements.	Director of Agriculture	Rs.5,000	
		Director of Agriculture Cerealists, Fruit Specialists, Cotton Research Botanists, Millet Botanists, Entomologists and Professors of Agriculture and Botany at the Haryana Agricultural College.	Rs.1,000	
13(a)	To sanction sale of animals, agricultural produce, nursery plants, fruits, trees, eggs, cow dung, etc. declared surplus to requirements at book value or market value which is greater.	Director of Agriculture	Full powers	Subject to the condition that rates for fruits, nursery, plants and eggs are approved by the Director of Agriculture Haryana
		Deputy Director of Agriculture	Rs.5,000	
		Head of offices.	Rs.250	
13 (aa).	To declare animals/agricultural produce/nursery plants/fruits/manure, compost, etc., as unserviceable.	Director of Agriculture	Rs.10,000	
13(b)	To sanction sale by public auction of animals, agriculture produce, nursery	Director of Agriculture	Rs.5,000	
		Deputy Director of Agriculture	Rs.2,500	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
	plants, fruits, trees, eggs cow dung, etc., declared surplus or unserviceable by competent authority.	Head of offices.	Rs.500	
13(c)	To sanction disposal of animals, agricultural produce, nursery, plants, fruits, trees, eggs, cow dung, etc., declared unserviceable by sale or otherwise	Director of Agriculture	Rs.250	
		Deputy Director of Agriculture	Rs.100	
		Head of offices.	Rs.50	
14.	To declare grain fodder manure, stores animals, poultry birds, eggs, fruits as surplus, unserviceable or not upto the standard.	1. Director Animal Husbandry Department	Rs.20,000	In each individual order.
		2. General Manager Government Live-stock Farm, Hisar	Rs.5,000	
		2-A. Chief Superintendent of Government Livestock Farm Hisar	Rs.5,000	
		3. Poultry Officer, Government poultry Farm, Gurdaspur	Rs.100	
15.	To sanction disposal of animals, grain, fodder, manure, poultry birds, eggs and similar other stores declared as surplus to requirements at book value or market value whichever is greater.	1. Director Animal Husbandry Department	Full powers subject to proviso under (2) below.	
		2. Superintendent Government Live-stock Farm, Hisar	Upto a book value of Rs.5,000 in each individual case: provided that a departmental charge of Rs.5 per cent is added to book value in the case of sales to Government employees employed on the farm.	
		3. Poultry Officer, Government poultry Farm, Gurdaspur	Upto to a book value of Rs.100 in each individual case.	
16.	To sanction sale be public auction of animals, grain, fodder, manure, poultry birds, eggs., fruits etc., declared surplus or unserviceable.	1. Director Animal Husbandry Department	Full powers	
		2. General Manager Government Live-stock Farm, Hisar	Full powers	
		3. Poultry Officer, Government poultry Farm, Gurdaspur	Upto to a book value of Rs.100 in each individual case.	
17.	To sanction disposal of animals, grain, fodder, manure, poultry birds, eggs, etc., declared surplus or unserviceable	1. Director Animal Husbandry Department	Rs.250	
		2. Superintendent Government Live-stock Farm, Hisar	Rs.100	
		3. Poultry Officer, Government poultry Farm, Gurdaspur	Rs.50 in each individual case.	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
18.	To sanction disposal of grain, fodder, manure and similar other stores declared surplus to requirements, at book value or market value whichever is greater	Superintendent Government Live-stock Farm, Hisar	Upto a book value of Rs.5,000 in each individual case: provided that a departmental charge of Rs.5 per cent is added to book value in the case of sales to Government employees employed on the farm.	
		Director Animal Husbandry Department	Full powers subject to proviso under (2) below.	
19.	To sanction sale by public auction of grain, fodder, manure, etc., declared surplus or unserviceable	Director Animal Husbandry Department, Superintendent Government Live-stock Farm, Hisar	Full power upto a book value of Rs.1,000 in each individual case.	
20.	To sanction disposal of grain fodder, manure, etc., declared unserviceable by sale or otherwise	Director Animal Husbandry Department	Rs.250	In each individual case.
		Superintendent Government Live-stock Farm, Hisar	Rs.100	
21.	To sell animals upto standard but surplus to requirements i.e., over and above the sanctioned strength, at a rate not lower than that fixed by the Valuation Committee.	Director Animal Husbandry Department	Full powers	
		Chief Superintendent of Government Livestock Farm Hisar	Upto a valuation of Rs.5,000 in each transaction.	
		Superintendent Government Live-stock Farm, Hisar	Upto a valuation of Rs.2500 in each transaction.	
22.	To sell animals not up to Farm standard at a rate lower than the book value	Superintendent Government Live-stock Farm, Hisar	Upto a valuation of Rs.1,000 in each transaction.	
		Director Animal Husbandry Department	Upto a valuation of Rs.2,000 in each transaction.	
23.	To sell unserviceable animal or animals not up to the Farm Standard by public auction	Superintendent Government Live-stock Farm, Hisar	Full power subject to the restrictions imposed by auction rules framed by the Head of department.	
24.	To sanction sale by public auction of stores and animals declared surplus or unserviceable.	Principal College of Veterinary Scheme Haryana	Upto book of Rs.1,000	
		Director Animal Husbandry Department	Full powers	
25.	To sell grain, fodder, gear, etc., serviceable up to the standard, but not surplus to requirements at----	Superintendent Government Live-stock Farm, Hisar	Upto the quantity necessary for the use of animals sold during the period of their transit from Hisar to the place of destination.	
	(i) Market rate or book value whichever is greater		In case not covered by (I) above.-	
	(ii) Market rate, or book value, plus a departmental charges of	(a) Superintendent Government Live-stock Farm, Hisar	Upto Rs.25 for each individual transaction.	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
	5 percent whichever is greater	(b) Director Animal Husbandry Department	Upto Rs.50 for each individual transaction	
26.	To declare articles, stores unserviceable or surplus and to sanction disposal (by sale or public auction) of articles, or stores so declared.	Controller, Printing & Stationery	Subject to the condition that the book value of the estimated original value when book value is not known, does not exceed Rs.1,000 in any one case.	
26-A.	To sanction disposal of waste paper of Haryana Government presses by inviting tenders or by open auction	Controller, Printing & Stationery	Full powers subject to the condition that the waste paper is disposed of t the highest tendered rate.	
26-B.	To sanction disposal of waste paper in Government offices by open auction	(i) Head of Office other than those stationed at Chandigarh	Full powers.	
		(ii) Head of Office other than those stationed at Chandigarh	Rs.500	
27.	To declare articles of stores or stocks pertaining to works, surplus or unserviceable the original purchase value of the articles being estimated if not known	Chief Engineer.	Rs.5,000	These powers will not be exercised in regard to stores which have already been written down.
		Superintending Engineers, P.W.D., Irrigation Branch, Building and Roads Branches and Superintending Engineers, Panchayati Raj Public Works Circle and Director, Irrigation Research.	Rs.1,000	
		Executive Engineer, Selected Officers, Irrigation and Building and Roads Branches class I and the Principal, Government School of engineering	Rs.2,500	
		Building and Roads and Irrigation Branch Class II	Rs.1,500	
		Building and Roads and Irrigation Branch Class III	Rs.1,500	
		Irrigation Branch Class III	Rs.500	
		Non-selected Officers.	Rs.500	
		Executive Engineer, B & R Lahaul and Spiti	Rs.2,500	
28.	To issue orders for disposal of stores declared surplus or unserviceable by competent authority and to sanction the resultant loss wherever necessary	1. Chief Engineer	Full powers.	
		2. Superintending Engineers, P.W.D., Irrigation Branch, Building and Roads Branches and Superintending Engineers, Panchayati Raj Public Works Circle	Upto Rs.25,000	Subject to any orders passed by the authority declaring the stores surplus or unserviceable.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
		3. Executive Engineer, Building and Roads Branches, Director, Irrigation Research and the Principal, Government School of engineering	Upto Rs.5,000	
29.	To sanction sale of articles pertaining to works on the stock accounts for full value plus usual charge of 10 percent.	Superintending Engineers, P.W.D., Irrigation Branch, Building and Roads Branches.	Full powers	The addition of 10 percent may however, be waived by the authority empowered to sanction the sale in the case to stock which has been declared surplus by competent authority and which in his opinion would otherwise be unsalable.
		Executive Engineer, Irrigation and Building and Roads Branches Selected Officers:- Building and Roads and Irrigation Branch Class I and II	Rs.1,000	
		Building and Roads and Irrigation Branch Class III	Rs.500	
30.	To sanction the sale of grass trees or other produce in plantations including road side avenue gardens	Superintendent Engineers, P.W.D., and	Full powers	
		Divisional Officers	Upto Rs.500	
31	To sanction the sale of produce of thinning and pruning and dead and fallen trees	Executive Engineer, Irrigation Branch	Full powers subject to the conditions in para graph 2.6 of the Irrigation Manual of Order.	
32.	To sanction sale of whole trees whether Standing or fallen, green or dead, by public auction	Executive Engineer, Irrigation Branch Selected Officers:- Class I and II	Rs.1,000	
		Class III	Rs.500	
		Non-selected Officers	Rs.500	
33.	*Deleted*			
34.	*Deleted*			
35.	To issue orders for the disposal by sale or otherwise of all farm produce	Director Irrigation Research, Haryana	Full powers.	

19.15 Write off of losses stores etc. (Rules 15.3 and 15.4):-

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
1.	To sanction the writing off of the irrecoverable value of stores or public money lost by fraud, scam, theft or similar other causes.	Administrative Department	Provided that the (i) amount of the write-off in any individual case does not exceed the limits given below: and (ii) the loss does not disclose: (a) a defect of system, the amendment of which would require a reference to the Finance Department or (b) Serious negligence on the part of some individual Government employee or employee which might possibly call for disciplinary action requiring a reference to the finance Department (1) Public Works– Rs.50,000 (2) Forests– Rs.2,000 in the case of Public money and Rs.5,000 in the case of Stores (3) Other Departments– Rs.2,000	
		Hon'ble Judge of the High Court	Upto Rs.750	In each individual case provided that the loss does not disclose (i) a defect of system, the amendment of which requires the orders of authority; or (ii) serious negligence on the part of some individual Government employee (s) which might possibly call for disciplinary action requiring the orders of higher authority.
		Head of Departments except Director Animal Husbandry the Hon'ble Judge of the High Court	Upto Rs.1,500	
		Chief Engineer, P.W.D.	Upto Rs.10,000	
		Superintending Engineers, P.W.D., Building and Roads Branch,	Upto Rs.250	
		Superintending Engineers, P.W.D. Irrigation Branch,	Upto Rs.500	
		Director Animal Husbandry	Upto Rs.1,000	
		Chief Superintendent Government.	Upto Rs.200	
		Live stock Farm, Hisar Deputy Inspector General of Police	Upto Rs.500	
		Divisional Inspectors of Schools and Inspectors of European Schools and Divisional Inspectress of	Upto Rs.20	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated	
		Schools		
		Principals Government Training and Arts Colleges	Upto Rs.50	
		Superintendent Government Livestock Farm, Hisar	Upto Rs.50	
		Divisional Forest Officers	Upto a limit of Rs.250	In each individual case provided that the loss does not disclose (i) a defect of system, the amendment of which requires the orders of the higher authority; or (ii) serious negligence on the part of some individual Government employee (s) which might possibly call for disciplinary action requiring the orders of higher authority.
		Principal School of Arts	Upto Rs.25	
		Textile Master, Government Central Weaving Institute Amritsar	Upto Rs.25	
		Inspectress of Industrial Schools for Girls.	Upto Rs.25	
		Inspector of Industrial Schools, Dycing Expert and Industrial Chemist	Upto Rs.25	
		Industrial Reserve and Labourer	Upto Rs.25	
2.	To write off losses of stock due to depreciation of serviceable stock (i.e., book losses only, as opposed to actual losses).	Head of Department (except P.W.D.)	Rs.2,000	
		Chief Engineer, (except P.W.D. Irrigation Branch)	Rs.25,000	
		Superintendent Engineer, (except P.W.D. Irrigation Branch)	Rs.20,000	
		Chief Engineer, P.W.D. Irrigation Branch	Rs.75,000	
		Superintending Engineers, Irrigation Branch,	Rs.25,000	
		Executive Engineers	Selected Officers Rs.5,000 Non-selected Officer Rs.2,500	Provided the loss of over Rs.1,000 is reported to the Superintending Engineer
		Executive Engineers B & R Lahaul and Spiti	Rs.5,000	
		Deputy Commissioner, District and Sessions Judges, Registrar, High Court, Deputy Inspector of Police, Divisional Inspector of Schools, Inspector Industrial Schools,	Rs.250	

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		Inspectress of Industrial School for Girls, Chief Medical Officer, or Principal Medical Officer, Medical Superintendents of Hospitals, Chemical examiner to Government, Haryana, Bacteriologists to Government, Haryana, Principal, Glancy Medical College, and Principal Dental College	
		Head of Officers	Rs.50
			The above delegations are subject to the main condition that the depreciation is not the result of the negligence of any individual
3.	To sanction write-off from return of tools and plant where only part value have been recovered.	Executive Engineer	Selected Officer- Rs.1,000 Non-Selected Officers— Only if full value has been recovered
		Executive Engineer B & R. Lahaul and Spiti	Upto Rs.1,000
4.	To write off actual losses of stock	Executive Engineer	Upto limit of— Selected Officer- Rs.200 Non-Selected Officers- Rs.75
		Executive Engineer B & R. Lahaul and Spiti	Upto Rs.200
		Director, Irrigation Research Institute, Haryana	Rs.250
5.	To delegate powers to selected officers or class of officers regarding writing off finally the irrecoverable value of stores lost by fraud or the negligence of individuals or other causes	Forest Department	Provided that — (i) the amount of the write off in any individual case does not exceed Rs.250, (ii) as in clause (ii) of entry I above.
6.	(a)To write off at any one time the loss of or damage to an article of livery summer clothing, belts and warm clothing not due for renewal (b)To renew livery etc., at Government expenses before the prescribed period	Labour Department	Upto the prescribed cost of one livery of and class including summer clothing where the loss or damage is not caused by negligence or misuse or where no recovery is possible.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
7.	To sanction write-off of books and maps lost or rendered unserviceable of their own and in subordinate offices, if any	Financial Commissioner Revenue	Full powers
		Commissioner of Divisions	
		Deputy Commissioner	Upto limit of Rs.200 in each individual case.
		Deputy Commissioner Lahaul and Spiti	Full powers
		The Hon'ble Judge of the High Court.	Full powers
		Director of Public Instruction	Upto limit of Rs.200 in each individual case. Also in the case of Government education institutions.
		Principal Government Arts and Training Colleges.	Upto limit of Rs.100 in each individual case.
		Divisional Inspector of School	Upto limit of Rs.50 in each individual case. Also in the case of Government educational institutions.
		Circle Inspectress of Schools	
		Divisional Inspectress of Schools	
		Director Health Services	Full powers
		Director of Research and Medical Education	Full powers
		Chief Secretary to Government	Full powers
		Director of Agriculture	Full powers
		Principal Haryana Agricultural College	Upto limit of Rs.100 in each individual case.
		Director, Animal Husbandry Department	Full powers.
		Principal Haryana College of Veterinary Science and Animal Husbandry, Hisar	Upto limit of Rs.100 in each individual case.
		Director of Industries	Upto limit of Rs.200 in each individual case.
		Inspector Industrial Schools,	Upto limit of Rs.50 in each individual case.
		Inspectress of Industrial	Upto limit of Rs.25 in each individual

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		School for Girls	case.
		Principal at Haryana School of Arts.	
		Electric Inspector of Government Haryana	
		Chief Inspector of Bollers, Haryana	
		Chief Inspector of Factories, Haryana	
		Director General of Languages	Upto a limit of Rs.200 in each individual case
		Director of Panchayats	Upto a limit of Rs.200 during a financial year
		Superintending Engineers, P.W.D	Without restriction.
		Irrigation and Building and Roads Executive Engineers P.W.D.	Upto a limit of Rs.10 in each individual case
		Principal Engineering College and the School	Upto a limit of Rs.50 in each individual case
		Director, Irrigation Research, Haryana	Full powers
		D.E.T.C	Upto to Rs.50 in each case
		E.T.C	Upto to Rs.200 in each case
		Labour Commissioner, Haryana	Full powers subject to the condition that the books had not been lost by fraud or negligence.
		Registrar, Co-operative Societies, Haryana	Full powers
		State Transport Controller, Haryana	Upto a limit of Rs.200 in each individual case subject to the condition that the books had not been lost by fraud or negligence.
		Director and Warden of Fisheries, Haryana	Full powers
		Military Secretary to Governor, Haryana	Full powers
		Director Principal Medical College, Rohtak	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		Legal Remembrancer and Secretary to Government, Haryana Legislative Department	Full powers
		Director, Prosecution Department, Haryana	Upto to Rs.200
		Director, Technical Education, Haryana	Full powers subject to the condition that the percentage of loss to be written off does not exceed one percent of the total cost of books.
		Director, Revenue Department, Haryana	Full power upto a limit of Rs.200 in each individual case subject to the maximum of Rs.500 in year and further subject to the condition that the total amount of loss for write off does not exceed 1% of the total cost of books available in the stock.
		[Director, Libraries Department, Haryana	Upto a limit of Rs.200 in each individual case subject to the maximum of Rs.500 in a year and further subject to the condition that the amount of loss for write off does not exceed 1% of the in total cost of books available the stock.][1]
7-A.	To write off of books and maps (except restricted) lost or rendered unserviceable in their own or subordinate offices.	(i) Chief Conservator of Forest	Upto a limit of Rs.200 in each individual case
		(ii) Chief Conservator of Forest	Upto a limit of Rs.50 in each individual case
		(iii) Divisional Forest Officer	Upto a limit of Rs.50 in each individual case
8.	To sanction the writing off from the catalogue of the Library of the Haryana State Legislative of books which are lost or become out of date or unserviceable	Speaker of the Legislative Assembly Haryana and the Chairman of the Legislative Council	Full powers
8-A.	To sanction the writing off of the value of stamps	Commissioners of Divisions	Upto Rs.150
9.	To write off irrecoverable loss of stamp revenue or value of stamps	Commissioners of Divisions	Upto Rs.100

[1] Inserted vide Notification No. 2/5/94-3FR-II, dated 28.08.1997.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
		Deputy Commissioners	Upto Rs.50
		Deputy Commissioners, Lahaul and Spiti	Upto Rs.50 in each case
10.	To write off finally the irrecoverable value of stores lost or rendered unserviceable	Principal Haryana Engineering College and schools	Upto Rs.50 in each individual case
11.	To write off finally the irrecoverable value of medical articles and supplies rendered unserviceable, useless or obsolete	(i) Director of Health Services, Director of Research and Medical Education, Deputy Commissioner, Lahaul and Spiti and Director Principal, Medical College, Rohtak	Upto Rs.250 in each case
		(ii) Civil Surgeons, Medical Superintendents, Civil Hospital, and Haryana Mental Hospital, Dental Surgeon and Superintendent Haryana Dental Hospital, Chemical Examiner to Government Haryana, Bacteriologist to Government Haryana the Principal Medical Officers and Dean of Hygiene and Vaccine Institute Principal Government Medical College, Medical Superintendent Rajindra Hospital Patiala, Medical Suptd. Lady Dufferin Hospital, Patiala, Medical Supdt. T.B. Centre, Patiala.	Upto Rs.100 in each case
12.	To write off accounts of their own offices or the accounts of Divisional Forest Officers, the value of stores, tools and plant, livestock, timber and other stock	(1) Chief Conservator of Forests	Upto the value of Rs.5,000
		(2) Conservators of Forests	Upto the value of Rs.1,000
		(3) Divisional Forest Officers selected by Conservators	Upto the value of Rs.250
		(4) Military Secretary to Governor	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
13.	To write off finally the irrecoverable value of stores such as books, furniture, tents and other similar articles relating to settlements rendered unserviceable	Director to Land Record	Upto a limit of Rs.100 in each individual case.
14.	To write off the value of livestock of animals/pets/ birds/ fishes died or lost or destroyed	Director Animal Husbandry Department	Full powers
		Director School Education	Full powers
		Military Secretary to Governor	Full powers
14-A.	To write off the value of the lost livestock (animals) relating to the Animal Husbandry Department provided that the loss does not disclose	(i) Director Animal Husbandry Department	Rs.200 per animal
		(ii) General Manager, Government Live-stock Farm, Hisar	Rs.200 per animal
	(a) A defect in system the amendment of which would require a reference to Finance Department;		
	(b) Serious negligence on the part of some individual Government employee which might possibly call or disciplinary action requiring a reference to the Finance Department		
15.	Waiving off the discrepancies relating to stores received short or found damaged in respect of overseas consignments received in an un-open and outwardly good condition	Superintendent, Government Central Workshops	Rs.50 for each consignment unless it is desired to bring these discrepancies to the notice of the consignor for any specific or good reason such as inability to accept stores of if for any good reason replacement is required.
16.	To declare the untraced cases of illegal fishing as untraceable and sanction their write off	Assistant Director, Fisheries.	Upto Rs.10 in case of each offence.
17.	To write off the accounts the value of dead and infected fish	Director and Warden of Fishers	Full powers

19.16 Remission or refunds of revenue and abandonment of claims of revenue (Rules 4.6, 9.1):-

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction refunds, suspensions and remissions of land revenue or Canal revenue	Land Revenue and Public Works Department	Subject to the condition that the refunds, suspension and remissions granted under the rules in Financial Commissioners Standing Orders Nos., 30,31 and 61 and rules relating to different canals issued under section 75 of Northern India Canal and Drainage Act, 1873, as amended from time to time.
2.	To sanction immediate remission of land revenue due to:-	Financial Commissioner	Full powers.
	(a) Any calamity to the harvest	(a) Commissioners of Divisions and	Upto Rs.5,000 per district.
	(b) Locusts to hail in any harvest	(b) Collectors of Districts	Upto a limit of Rs.500 for the whole district.
3.	To remit arrears of land revenue	Financial Commissioner,	Full powers.
		Commissioners of Divisions	Upto Rs.10,000 under 3 years rule for one harvest per district, if satisfied that since the revenue was suspended due diligence has been shown in collection.
4.	To sanction remission of rent on temporary cultivation	Financial Commissioner	Full powers.
5.	To remit arrears of rent in a Government estate	Financial Commissioner	Full powers.
		Commissioners of Divisions	Upto a limit of Rs.20 per holding or Rs.250 per estate in any harvest.
6.	To sanction remissions of land revenue due to special causes unconnected with calamities affecting crops for which special rules have not been sanctioned	Financial Commissioner	Full powers.
		Commissioners of Divisions	Upto a limit of Rs.250 in each case except in cases of awards for gallantry such as fighting dacoits etc., in the shape of remission of land revenue. Upto a limit of Rs.500 in each case except in cases of awards for gallantry such as fighting dacoits etc., in the shape of remission of land revenue.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
7.	To sanction refunds of land revenue	Deputy Commissioners	Without limit for sums credited to Government when the refund is on account of erroneous collections, or is rendered necessary by an order which the Deputy Commissioner was competent to pass or in consequence of an assignment of land revenue having been granted with retrospective effect.
		Commissioners of Divisions	Without limit in cases of other than those mentioned at (i) above.
		Deputy Commissioner, Lahaul and Spiti	Full powers.
8.	To sanction refunds of rent on temporary cultivation	Financial Commissioner	Full powers.
9.	To remit balance of irrecoverable, fluctuating and other land revenue	Commissioners of Divisions, and	Full powers.
		Deputy Commissioner Lahaul and Spiti	
10.	To write off the talbana due in all cases where the main demand has been written off by the Financial Commissioner or the Commissioner	Deputy Commissioner	Full powers.
11.	To sanction refunds or remissions of excise revenue or concessions to excise licence holders	Excise Department	Subject to the condition that the refunds or remissions or concessions, are made in accordance with the rules 3.14-3.16 of the Excise Manual, Volume-III
12.	To sanction suspension of Excise Revenue	Commissioner, Excise and Taxation,	Full powers.
13.	To remit or write off irrecoverable balances of excise revenue	Excise and Taxation Commissioner	Without limit.
14.	To sanction refund of excise revenue wrongly collected	Excise and Taxation Commissioner	Without limit.
		Deputy Excise and Taxation Commissioner	Upto Rs.2,500 in each case.
14-A.	To sanction refund of excise duty on liquor exported to other States	Excise and Taxation Commissioner	Full powers subject to the provision of paragraph 3.26 of the Excise Manual, Volume III.
14-B.	To sanction refund of security deposit of licence granted under the Haryana Liquor Licence Rules, 1970	Collector-Cum-Deputy Excise and Taxation Commissioner	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
15.	To grant concessions to holders of Excise licenses who though no fault of their own have failed to obtained from their licensed business the profits they had reason to except:-	Excise and Taxation Commissioner	Full powers.
	(a) When a licence is cancelled for a cause other than a breach of the conditions of the license, if a due notice is given	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 3.19 of Excise Manual, Volume III.
	(b) When a licence is cancelled for a cause other than a breach of the conditions of the licence where no notice is given.	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 3.19 of Excise Manual, Volume III.
	(c) When a farm of fees leviable for retail sale of liquor or drugs has lapsed by reason of the death of the farmers and any fees have been paid for the remainder of the period of the farm	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 3.19 of Punjab Excise Manual, Volume III.
	(d) When a farm lapses from any cause other than a breach of the conditions of the farm or when within the terms of a farm any reservation or restriction is made with regard to the grant of sub-licenses	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 3.19 of Excise Manual, Volume III.
	(e) When there is an equitable claim for compensation owing to unavoidable circumstances which could not have been foreseen when the license was granted such as an outbreak of plague, the occurrence of unusual scarcity the sudden departure of troops from a cantonment, the placing out of bounds of a cantt. Shop or the closure of a fair	Excise and Taxation Commissioner	Without limit

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	(f) When a shop is closed by order of the Collector under section 54 of the Punjab Excise Act for more than six hours.	Collector	Full powers subject to the provisions of paragraph 3.19 of the Excise Manual, Volume III.
	(g) When a licensee dies and has paid any fee for the subsequent period of the licence	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 5.39(33) of the Excise Manual Volume-II.
16	To grant compensation in the case of withdrawal of licence, permit or pass forthwith without any notice for any cause other than those specified in section 36 of the Punjab Excise Act (1 of 1914)	Financial Commissioner	Full powers, in exercise of the powers conferred under sub-section(2) of section 41 of the Punjab Excise Act (1 of 1914)
17	To remit acreage duty on poppy cultivation in Jullundur and Hoshiarpur Districts and Hoshiarpur Tehsil where the crop has failed	Deputy Commissioner, Jullundur and Hoshiarpur Districts	Full powers
18.	To sanction refund of duty on beer, which has been destroyed or become unfit for consumption	Excise and Taxation Commissioner	Full powers subject to the provisions of paragraph 10.36 of the Excise Manual, Volume-I.
19	To remit or refund the excise duty on locally manufactured rectified spirit used for industrial and scientific purposes as follows:- (1) For Analytical work (2) For pharmaceutical manufacture of tannic acid; (3) For the manufacture of medical solid extracts; (4) For the manufacture of fulminates by the Army Ordinance Department; (5) For an industrial or scientific process, provided that the rectified spirit does not form an ingredient in the product of any industry concerned when that product is issued from the works; (6) For the manufacture of acetone required for ammunitions war	Excise and Taxation Commissioner	Full powers subject to the conditions laid down in paragraph 9.16 of the Excise Manual, Volume-III.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
20.	To refund the excise duty on rectified spirit supplied by the Medical Stores Depot to:- (a) Government and charitable hospitals and dispensaries, (b) Medical and Educational institutions	Excise and Taxation Commissioner	Full powers subject to the conditions laid down in paragraphs 10.29 and 10.31 of the Excise Manual Volume-III
21	To refund the excise duty on rectified spirit contained in medical preparations supplied by the Medical Store Depot to the-- (1) Charitable hospitals and dispensaries (2) Government Hospitals and dispensaries	Excise and Taxation Commissioner	Full powers Mentioned in paragraph 10.31 of the Excise Manual, Volume-III Full powers.
22.	To sanction allowances of the value of non-judicial stamps:-	Collectors of Districts and officers in charge of Treasuries who have passed the Treasury Branch of the Department al Examination	Subject to the conditions in sections 49,50,52 and 53 of the Indian Stamp Act 1899. The authority in column 3 may in special cases, allow refund or renewal of a spoilt or useless non-judicial stamp, provided application is made within two years of the date of purchase or the date on which the stamp was spoiled or rendered useless.
	(i) When a stamp has been inadvertently spoiled or misused;	General Assistant to the Deputy Commissioners.	Upto Rs.50 subject to the overall supervision and control of Deputy Commissioners.
	(ii) When any document on a stamped paper which is written out wholly or in part, is not signed or executed by any party thereto;		
	(iii) When a bill of exchange payable otherwise than on demand of a promissory note has been executed on an impressed stamped paper and signed by or on behalf of drawer but has not been accepted or made use of the any of the manners described in clause (e) of section 49 of the Stamp Act;		

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	(iv) When a stamp on any instrument partially or fully executed has become spoiled for any of the reasons given in clause (d) of section 49 of the stamp Act.		
	(v) When stamped papers used for printed forms of instructions are no longer required by banks or corporation.	Collectors of Districts and officers in charge of Treasuries who have passed the Treasury Branch of the Department al Examination	Subject to the conditions in section 51 of the Stamp Act (No. deduction is required.)
	(vi) When a stamp has not been spoiled, or rendered unfit or useless for the purpose intended, but for which the purchaser has no immediate use;	Collectors of Districts and officers in charge of Treasuries who have passed the Treasury Branch of the Department al Examination.	Subject to the conditions in section 54 of the Stamp Act. The Authority in columns 3 may, in special cases, allow refund for renewal of a spoilt or useless non-judicial stamp, provided application is made within two years of the date of purchase or the date on which the stamp was spoiled or rendered useless.
	(vii) When any duty stamped debenture is renewed by the issue of a new debenture in the same term;	Collectors of Districts and Officers in charge of Treasuries who have passed the Treasury Branch of the Departmental Examination.	Subject to the condition in section 55 of the Stamp Act (No deduction is required)
	(viii) When stamps not spoiled or rendered unfit are returned to the Collector's store on:- (a) resignation of the vendor's licence; (b) revocation of licence for any fault of licence; (c) death of the vendor; (d) application of the vender for leave to restore any stamps;	Collectors of Districts and Officers in charge of Treasuries who have passed the Treasury Branch of the Departmental Examination.	(a-d) Stamps should be taken back at their full value less a deduction of six paise in the rupee
	(e) expiration of licence: (f) recall of stamps by Government; (g) revocation of licence for any other cause than that mentioned in (b)		(e-g) Stamps should be taken back at their value less only any discount allowed their sale by the licence vendor.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
23	To grant, under section 39 of the Indian Stamp Act, 1899, refund of:- (a) penalty paid under section 38(1) or the said Act;	General Assistant to Deputy Commissioner.	Any portion of the penalty in excess of five rupees (Section 39(1) of the Stamp Act). Subject to the overall supervision and control of Deputy Commissioners.
	(b) penalty paid in respect of an instrument which had been impounded only because it has been written in contravention of section 13 or section 14 of the Act;	Collectors of District.	Full powers (section 39(2) of the Stamp Act.)
24.	To grant, under section 45 of the Stamp Act, refund of:-	Chief Controlling Revenue Authority	Full powers.
	(i) penalty paid under section 35 or 40 of the said Act.	Commissioners of Divisions.	Upto Rs.1,000 in each case provided that an application in writing is made within one year from the date of payment (section 45(1) of the Stamp Act.
		Deputy Commissioners.	Upto Rs.250 in each case provided that an application in writing is made within one year from the date of payment (section 45 (1) of the Stamp Act).
	(ii) Stamp duty charged and paid under section 35 or 40 in excess of that which is legally chargeable under the Act.	Chief Controlling Revenue Authority.	Full powers
		Commissioners of Divisions.	Upto Rs.100 in each case; provided that an application in writing is made within three months of the order charging the same (section 45(2) of the Stamp Act).
		Deputy Commissioners.	Upto Rs.50 in each case provided that an application in writing is made within 3 months of the order charging the same (section 45(2) of the Stamp Act).
24-A.	To sanction refund in which money is credited to Government for purchase of stamps but stamps are not actually purchased.	Commissioners of Divisions.	Upto Rs.500 in each individual case.
		Financial Commissioner.	Above Rs.500 and upto Rs.1,000 in each individual case.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
25.	To sanction refunds of the value of:- (1) impressed court fee stamps which have been spoiled or rendered unfit or useless for the purpose intended or for which the purchaser has no immediate use, or (2) two or more (or in the case of denominations below Rs.5, four or more) court fee adhesive labels which have never been detached from each other and for which the possessor has no immediate use. (3) Court-fee adhesive labels when they are attached to impressed sheets of court fee stamps in accordance with the rules framed by the Government under sections 26 and 27 (b) of the Court-fees Act, 1870.	Collectors, Officers in charge or Treasuries who have passed the Treasury Branch of the Departmental Examination and General Assistant to the Deputy Commissioners.	Subject to the following conditions:- The authority in column 3 shall on application repay to the applicant the value of such stamps or labels in money, deducting one anna in the rupee, upon such person delivering up the same to be cancelled and proving to the satisfaction, of the said authority that they were purchased by him with a bonafide intention to use them that he has paid the full price thereof and that they were so purchased; or in the case of impressed stamps, purchased, spoiled or rendered useless, within the period of six months preceding the date on which they were so delivered. The Collector may in special cases, allow similar refunds when the period of six months is exceeded provided the application for refund is made within a period of one year from the date of purchase or spoiling. ***Note.—*** *The mere allegation of the applicant that he was not aware of the rule requiring him to apply within six months is not a "special case."*
	(4) all court-fee stamps not spoiled or rendered unfit for use returned to the Collector's store in:- (a) resignation of the vendor's licence; (b) revocation of licence for any fault of the licencee;		(a-b) Stamps should be taken back at their full value less a deduction of six naya paise in the rupee.
	(c) death of the vendor; (d) application of the vendor for leave to restore any stamp;		
	(e) expiration of licence; (f) recall of stamps by Government; (g) revocation of licence for any other mentioned in(b)		(e-g) Stamps should be taken back at their full value less only any discount allowed on their sale by the licenced vendor.
26.	To sanction renewal of damaged or spoiled impressed court-fee stamp and any adhesive stamp used in combination with or affixed to an impressed stamp	Collectors and Officers in charge of Treasuries who have passed the Treasury Branch of the Departmental Examination	Provided that an application in writing is made within six months after such stamp has become damaged or spoiled.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
27.	To sanction refund of fee paid on memorandum of appeal	Collectors	Subject to the condition prescribed in section 13 of the Court fees Act, 1870, and on presentation by the applicant of Court certificates authorizing such refund by the Court.
28.	To sanction refund of fee on application for review of judgement	Collectors	Subject to the condition prescribed in section 14 of the Court fees Act, 1870, and on presentation by the applicant of court certificate authorizing such refund by the Court.
29	To sanction refund when Court reverses or modifies its former decisions on ground of mistake	Collectors	Subject to the condition prescribed in section 15 of the Court fees Act, 1870, and on presentation by the applicant of Court certificate authorizing such refund by the Court.
30	To sanction refunds or renewal of detached as well as spoiled Court fee adhesive stamps in cases of special hardship.	Commissioners of Divisions and Deputy Commissioner, Lahaul and Spiti	Provided that application is put in within six months and subject to the deduction of six naya paise per rupee of face value in the case of refunds.
31.	To sanction refund or renewal of the value of impressed as well as adhesive Court fee stamps which are not required for immediate use or which have been spoiled or rendered unfit for use in cases where the application for refund is made within three years for the date of purchase or the date of spoiling or rendering unfit for use.	Commissioners of Divisions and Deputy Commissioner, Lahaul and Spiti	Subject to the deduction of six naya paise per rupee of face value in the case of refunds.
32.	To sanction refund of Court fee stamps affixed unnecessarily in consequence of an order of a Court.	Financial Commissioner	On production of an order of the Court.
		Deputy Commissioners	On production of an order of the Court - full powers.
33.	To sanction refund or renewal of impressed or adhesive Court-fee stamps, which have been spoiled or rendered useless or unfit for the purpose intended or for which the purchaser has no immediate use.	Financial Commissioner Deputy Commissioner, Lahaul and Spiti	Full powers including in case of Financial Commissioner to revise the order of Collectors and Commissioners, subject to the deduction of six naya paise per rupee of face value in the case of refunds except in cases falling under clause (a-g) of item No. 25(4) above.
33-A.	To sanction refund in case which money is credited to Government for purchase of stamps but stamps are not actually purchased	Commissioners of Divisions	Upto Rs.500 in each individual case.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
34.	To sanction refund of the fee paid in stamps instead of cash for shooting licenses under the Wild Birds and Wild Animals Protection Rules	Collectors	Full powers subject to the deduction of six naya paise per rupee of face value.
35	To grant refund of Court fee stamps affixed in excess of legal requirements	Collectors	Provided that– Application for refund is made through the presiding officer of the Court within six months from the date of filing the plaint, appeal, application for revision or review or during the pendency of the case, whichever is less. a certificate in the prescribed form is produced from the presiding officer of the Court to the effect that refund applied for is admissible; the refund claimed amounts to or exceeds Rs.25 in each individual case; a reduction of six naya paise in the rupee is made from the face value of the stamps affixed in view of legal requirements.
35-A	To sanction refund of the value of spoilt, unserviceable obsolete or unused tobacco licence forms	Collectors and Treasury Officer who have passed the Treasury Branch of the Department Examination	Full powers subject to the deduction to Rs.00.78 np., percent being the discount allowed on the sale of tabocca licence.
36	To sanction refund of forest revenues	Forest Department Deputy Commissioner Lahaul and Spiti	Provided the amount in any single case does not exceed Rs.50,000
37	To sanction the writing off of irrecoverable forest revenue	Chief Conservator of Forest (Conservator of Forest	Upto Rs.10,000 in each case. Upto Rs.500 in each case.
38.	To sanction registration refunds on account of excess collection, or refunds necessitated by an order which the Registrar Competent to pass.	Registrars	Without limit.
39.	To remit wholly or in part the difference between any fine levied under section 25 or section 34 of the Indian Registration Act, XVI of 1908, and the amount of the proper registration fee	Inspector-General of Registration.	Full powers.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
40	To sanction the writing off of irrecoverable sums due under the Value Added Tax Act,2003	District Incharge Officer (Deputy Excise and Taxation Commissioner/ District Excise and Taxation Officer	Upto Rs.500 in each case.
		Excise and Taxation Commissioner	Upto Rs.5,000 in each case.
41.	To sanction the writing off of irrecoverable sums due under the Punjab Urban immovable Property Tax Act. 1940	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(A)	To sanction the writing off of irrecoverable sums of money due under the Punjab Motor Spirit (Taxation of Sales) Act,1939	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(B)	To Sanction the writing off of irrecoverable sums of money due under the Punjab Forward Contracts Act, 1951	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(C)	To sanction the writing off of irrecoverable sums of money due under the Punjab Passengers and Goods Taxation Act, 1952	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(D)	To sanction the write off of irrecoverable sums of money due under the Punjab Entertainment Tax (Cinematograph Shows) Act,1954	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(E)	To sanction the writing off of irrecoverable sums of money due under the Punjab Entertainments Duty, Act,1955	Deputy Excise and Taxation Commissioner	Upto Rs.50 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
41(F).	To sanction the writing off of sums of money due under the Central Sales Tax Act,1956.	Deputy Incharge Officer (Deputy Excise & Taxation Commissioner/District Excise & Taxation Officer)	Upto Rs.500 in each case
		Excise and Taxation Commissioner	Upto Rs.500 in each case
42.	To sanction remission of occupiers rate	Chief Engineer, Superintending Engineers and Divisional Officers in the Irrigation Branch	In accordance with the procedure and upto the limits laid down in rule 20 of the Rules issued under the Northern India Canal and Drainage Act,(VIII of 1873), Applicable of each canal.

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
43.	To sanction remission of ordinary charges other than occupiers, rates, payable for the use of canal water	Chief Engineer, Superintending Engineers and Divisional Officers in the Irrigation Branch.	In accordance with the procedure and upto the limits laid down in rule 20 of the Rules issued under the Northern India Canal and Drainage Act,(VIII of 1873), Applicable of each canal.
44.	*Deleted.*		
45.	*Deleted.*		
46.	To sanction the writing off of the irrecoverable arrears of stamps dues in pauper suits	Commissioners of Divisions	Full powers
		Deputy Commissioners	Full powers
47.	To remit or write off irrecoverable balances of fees in educational institutions.	Director, Higher Education/ Secondary Education	Upto Rs.250 in any one case.
48.	To remit irrecoverable interest due on account of delayed payments of sale proceeds of seed entrusted to the Seed Department	Agriculture Department	Upto Rs.1,000 in any individual case.
	Commission Agents for Sale	Director of Agriculture	Upto Rs.250 in any one case.
49.	To sanction refunds of:- (a) Leaving certificate examination fees (b) Supplementary examination fees (c) Boarding House fees including electric charges (d) Rent of quarters for students	Director of Agriculture	In cases justifying such action.
50.	To remit special cases late fees fines imposed on students which in the ordinary course would be credited to State revenues	Principal, Agricultural College.	Full powers
51.	To sanction remission of cash rent of the land or diggis leased to tenants at the Government Livestock Farm, Hisar, due to failure of crops, etc.	Director Animal Husbandry Department	Full powers subject to the conditions that these remissions are allowed in very rare cases and after consultation with revenue authorities
52.	To sanction remission of penalty due from tenants at the Government Livestock Farm, Hisar, for non-payment of rent on due dates	Superintendent, Government Livestock Farm, Hisar	Upto a limit of Rs.20 in each case and subject to the condition that a report of remissions granted is submitted to Government annually.
53.	To remit or write off irrecoverable balances of fees due from students To remit in special cases fines imposed	Director of Industrial	Full powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
	on students (including late fee fines) which in the ordinary course would be credited to State revenue		
54.	To remit or write off irrecoverable balances of fees due from students in the Industrial Institutes	Director of Industrial	Up to Rs.25 only in any one case.
55.	To sanction:-		
	(a) remission of rent of the un allotted land leased out for temporary cultivation	Welfare Officer, Haryana	Up to Rs.500 in each case
	(b) remission of Teh. Zamini rent payable in settlement by Kamins and shopkeepers	Welfare Officer, Haryana	Up to Rs.500 in each case
56.	To sanction the write off of irrecoverable arrears of motor-tax	Commissioner of Divisions	Up to a limit of Rs.150 in each case
57.	To sanction remissions to ferry contractors as compensation for loss of ferry collections due to exceptional causes	Commissioner of Divisions	Full powers
58.	To sanction refunds of fees (less remittance charges received from candidates for the Electrical Supervisors Examination)	Electric Inspector to Government	Full powers in cases in which the candidate is found ineligible for the examination under the rules.
59.	To sanction refund of fee deposited with the Haryana Public Service Commission/ Staff Selection Commission	Chairman, Haryana Public Service Commission / Staff Selection Commission	Full powers
59-A.	To sanction refund of total fee prescribed for an examination (excepting application fee) to those candidates who are not admitted to the examination or who may withdraw their candidature before the issue of admission certificates, provided that refund will not be allowed in cases where the candidates have applied for jobs knowing that they are not eligible under the rules and where the conditions in regard to the age or qualifications/experience are altered in a manner that candidates who were eligible in terms of the original advertisement become ineligible	Chairman, Haryana Public Service Commission	Full Powers

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
60.	To sanction of abandonment of irrecoverable copy Fees.	Commissioner of Divisions and	Upto Rs.50 in each individual case in cases where:-
		Deputy Commissioner Lahaul and Spiti	(a) applicants are untraceable; or (b) where money due cannot be recovered as an arrear of land revenue.
		Deputy Commissioners	(a) applicants are untraceable; or (b) where money due cannot be recovered as an arrear of land revenue.
61.	To sanction refund fees under rule 4.14(9) of the Punjab Motor Vehicle Rules	Chairman, Provincial Transport Authority, Haryana	Upto Rs.1,000 in any one case
62.	To sanction refunds not otherwise provided for	All Disbursing Officers All the other Departments of Government	Provided:- (a) the refunds are made necessary as a result of some mistake or other flaw in an order for the collection of assessment of revenue which the officer himself is competent to pass and has actually passed. (b) no single refund except when ordered by a court, exceeds Rs.500
63.	To sanction refunds of fare, freight, fee for passes or advertisements and excess deposits	Commissioner and Secretary Transports	Up to a limit of Rs.8,000 in each case
		Transport Commissioner, Haryana	Up to a limit of Rs.5,000 in each case
		General Manager, Haryana Roadways	Up to a limit of Rs.2,000 in each case
64.	To remit, reduce or collect in instalments in special cases fines imposed on students which in the ordinary course would be credited to State Revenue	Principal, Punjab Engineering College, Chandigarh; Principals, Government Diploma Technical Institutions and Junior Technical Schools	Full powers provided the powers of remission or reduction of fines will be exercisable only before the amount is actually credited into the treasury.
65.	To sanction refund to the auction purchaser of the initial bid money deposited by him at the fall of hammer to purchase a plot/plots offered for sale by public auction or by allotment under the schemes of colonization including development of mandis, provided Government decide not to approve the sale thereof.	Colonization Officer	Full powers

19.17 Remission of Disallowances ordered by Audit Officer (Rule 18.5)

Sr. No.	Nature of power	Authority to which the power is delegated	Extent of power delegated
1.	To sanction the remission of disallowances made by Audit Officer	(i) Administrative Department	1. Up to Rs.500 in each individual case subject to the aggregate maximum of Rs.5,000 in the case of any establishment in which a number of overdrawals are due to the same cause, and further subject to the following conditions:- (1) that the money was drawn in good faith; (2) that no defect of system is disclosed. (3) that the overdrawal has not involved other expenditure requiring reference to the Finance department; (4) that it does not involve an addition of pay of more than Rs.100 per mensem to any individual and, if the overdrawal is challenged within 12 months, subject to the following further condition:- (a) that if has not been caused by any delay in notifying a promotion or reversion; (b) that the pay of the Government employee does not exceed Rs.100 (2) when a disallowance is remitted under this rule the reasons therefor should invariably be recorded by the remitting authority.
		(ii) Superintending Engineers in the P.W.D., Irrigation and Building and Roads Branches	In cases of Government employees whom they can appoint up to Rs.50 in each individual case subject to an aggregate maximum of Rs.250 and to the general condition detailed against (i) above except that it does not involve an addition of more than Rs.25 per mensem to any individual.

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GOVERNMENT OF HARYANA

FINANCE DEPARTMENT

The Punjab Financial Rules
Volume - II

Financial Handbook No. 2

(As applicable in Haryana State)

(Amendments incorporated upto 30th September, 2015)

PREFACE

This is an updated compilation of the Punjab Financial Rules, Volume-II, as applicable in Haryana State. All the amendments made after the last re-print/edition, i.e. during the period between 1st April, 1987 and 30th September, 2015, have been incorporated in the respective rules of this Volume. The notification number and date vide which the amendment(s) were made after the last re-print have also been given in the footnote(s) below the respective rules. We plan to incorporate future amendments in the relevant rules to make available updated soft copy of the rules on the website of Finance Department i.e. www.finhry.gov.in

Error or omission found in this Volume may be brought to the notice of Finance Department (FR Branch), Haryana Civil Secretariat, Chandigarh or by email at fr.fd-hry@nic.in so that the same can be corrected.

P. K. DAS
Additional Chief Secretary to Government, Haryana,
Finance Department.

Dated : 20th October, 2015.

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(applicable in Haryana State)

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APPENDIX - 1

[Referred to in P.F.R. 2.1 (c)]

INITIAL AND SUBSIDIARY ACCOUNTS RULES

(Issued by the Government of India, after consultation with the Comptroller and Auditor General of India, under sub-paragraph (3) of paragraph II of the Government of India (Audit and Accounts) Orders, 1936. These rules shall be deemed to be force under Articles 149 of the Constitution).

1. (1) These rules may be called the Initial and Subsidiary Accounts Rules.

(2) They come into force on the 1st April, 1937.

2. In these rules—

(1) **"Initial Accounts"** means a primary record of all money transactions affecting the revenues of the Union or of any State as they occur;

(2) **"the Order"** means the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947;

(3) **"Treasuries"** include all treasuries and sub-treasuries whether under the control of the Union or a State and other terms and expressions have the same meanings as have been assigned to them in Order.

3. The Comptroller and Auditor-General of India from the date these rules come into force, shall be relieved from the responsibility for keeping accounts of the under mentioned class or character:-

(a) Initial Accounts required to be kept in treasuries;

(b) Initial and Subsidiary Accounts that may be required to be kept in any office or department of the Union, or as the case may be of any State;

(c) Accounts of stores and stock that may be required to be kept in any office or department of the Union or of a State by order of the President of India or of the Governor of the State; and

(d) Trading, Manufacturing and Profit and Loss Accounts and balance sheets and any other subsidiary accounts that may be required to be kept by order of the President of India or of the Governor of State in any Department of the Union or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the Comptroller and Auditor-General of India—

(a) to require any treasury, office or department keeping initial or subsidiary accounts to render accounts of such transactions as are included in them to the audit and accounts offices under his control on such dates as he may determine; or

(b) to prescribe the form in which such accounts shall be rendered and in which the initial accounts from which the accounts so rendered are compiled or on which they are based, shall be kept.

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APPENDIX - 2

[Referred to in P.F. Rules 2.33 and 2.35 (3)]

PART - I

Instructions for regulating the enforcement of responsibility for losses sustained through fraud, negligence, etc.

(1) MEMORANDUM OF GENERAL PRINCIPLES TO REGULATE THE ENFORCEMENT OF RESPONSIBILITY FOR LOSSES SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE OF INDIVIDUALS.

1. Means should be devised to ensure that every Government negligence on his part, and that he will also be held personally responsible for any loss sustained by Government through fraud or negligence on his par, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence. In almost all cases frauds are rendered possible for want of supervision and negligence of rules laid down for the security and safety of public money. Two forms of negligence are especially noteworthy:-

(i) The amount in a bill is not written in words; the amount in the bill or cheque is written carelessly making alteration possible without detection; or a space is let rendering the insertion of digits or words an easy matter.

(ii) Copies of accounts and bills submitted to the treasury and to audit office are not carefully compared with the office copies. To guard against this it must be insisted in every case in which money is drawn on a bill from the treasury that the total amount of the bill in words is carefully entered by the clerk who draws it up and the copies of accounts and bills submitted to the treasury and to the audit office are carefully compared with the office copies by the drawing officer. The cardinal principle governing the assessment of responsibility is that every public employee should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, the competent authority may in special cases condone Government employee's honest errors of judgment involving financial loss, if he can show that he has acted in good faith and done his best up to the limits of his ability and experience, personal liability must be strictly enforced against all Government employees who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularity is detected by audit in the first instance, it will be the duty of the Accountant General to report immediately to the

administrative authority concerned. If the irregularity is detected by the administrative authority, in the first instance and if it is one which should be reported to the Accountant General in terms of Punjab Financial Rules 2.34 and 2.35 he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible, —the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the Accountant General in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Note.— (*i*) *Detailed report containing complete information on all the points detailed in Annexure A should be submitted within one month after the submission of the preliminary report.*

(*ii*) *Final report should be submitted within a fortnight of the completion of the departmental enquiry.*

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

A certificate to the effect that the case is/ is not fit for Judicial trail, shall be obtained from the District Magistrate, immediately after the loss comes to notice, and furnished to the Accountant General along with the final report.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the Government employee's pecuniary liability, it will be necessary to look not only to the circumstances of the case, but also to the financial circumstances of the Government employee, since it should be recognized that the penalty should not be such as to impair his future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising Government employee at fault may properly be

penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stop-page of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g. a policeman's rifle, a touring officer's tent, a factory mote lorry, an engineer's instruments) should not be recovered in full upto the limit of the Government employee's capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 preceding) is that in the course of a prolonged investigation Government employees, who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that a Government employee concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pension able Government employee is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accountant-general responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government employee's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that Government employees, who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

8. The Finance Department should be consulted by Administrative Department in all cases of serious financial irregularities before orders are issued in the matter of disciplinary action against those found responsible.

9. The following supplementary instructions should be followed by departmental officers, wherever prosecutions in the criminal courts are, or are likely to be necessary:-

(i) All losses of the kind referred to in Punjab Financial Rules 2.34 and 2.35 must be reported forthwith by the Government employee concerned, not only to the Accountant General but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; they must not be delayed while detailed enquiries are made.

(ii) Reports submitted under paragraph I above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

(iii) As soon as reasonable suspicion arises that a criminal offence has been committed, the senior Government employee of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(iv) If the District Magistrate or the authority concerned agrees that an investigation may be made, the senior Government employee of the department concerned present in the station will (a) request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day, (b) see that all witnesses and documents are made available to the investigating officer, and (c) associate with the investigating officer a Government employee of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(v) When the investigation is completed a Government employee of the department (accompanied by the Government employee who attended the investigation) must be made available for conference with the authority which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

(vi) If it is decided to prosecute, the departmental representative will as certain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(vii) When the case is put into court by the police, the senior Government employee of the department concerned present in the station will see that all witnesses serving in the department and all documentary evidence in the control of the department are punctually produced, and will also appoint a Government employee of the department (preferably the Government employee who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.

(viii) If any prosecution results in the discharge or acquittal of any person or in the imposition of sentences which appear to be inadequate, the senior Government employee of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of the opinion that further proceeding are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals may be made only under the orders of Government.

(ix) The senior Government employee of the department concerned present in the station will see that, in addition to the reports required under (i), (ii) and (v) above, prompt reports are submitted to Government through the usual channel regarding—

(a) the commencement of a police investigation;

(b) the decision to prosecute in any particular case;

(c) the result of any prosecution;

(d) the decision to proceed further in revision or appeals in any case;

(e) the result of any proceedings in revision or appeal.

(x) Notwithstanding anything contained in paragraph (ii) - (ix) above, the senior Government employee of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

(xi) Final action relating to the write off of the loss of Government money and the like, should not be taken till a report bearing on the case is received by the authority concerned from the Audit Department.

(2) INSTRUCTIONS FOR CONDUCTING DEPARTMENTAL INQUIRY IN CASES OF FRAUD AND EMBEZZLEMENT OF GOVERNMENT MONEY IN WHICH GOVERNMENT EMPLOYEES ARE INVOLVED

1. There is tendency for the head of office or department to regard the institution of criminal proceedings as absolving him from the task of conducting an immediate and thorough inquiry. Reluctance may be enhanced by the apprehension that an inquiry may prove prejudicial to the result of the trial in a court of law. As a result, there has sometimes been a great delay in taking departmental proceedings and the result has been inconclusive. The department inquiry should not, therefore, be delayed pending the decision of the criminal case, as at a later stage the evidence might disappear and departmental inquiry may not be brought to any conclusion at all.

2. Departmental proceedings cannot, as a rule proceeds concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the court as exhibits, and there they must remain till the case is over and if an appeal is filed till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings, prior to prosecution, should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 7 of the Punjab Civil Services (Punishment and Appeal) Rules and the stage which departmental proceedings can reach may according to circumstances by any one of the stages described or implied in the rule, i.e., the preliminary recording of evidence, the receipt of the delinquent's written statement after the framing of a charge the personal hearing or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental

proceedings till after the disposal of the criminal case; but it must be emphasized that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry to carry it to the requisite stage before criminal proceedings are taken, with the result that many months later, when the criminal case is over, effective, departmental action has been found impracticable.

4. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if it is it should continue as far as possible which will not, as a rule, include findings and sentences. If the accused is convicted, the departmental proceedings against him should be resumed and formally completed. If the accused is not convicted, the departmental proceedings against him should be dropped, unless the authority competent to take disciplinary action is of the opinion that the facts of the case disclose adequate grounds for taking departmental action against him. In either case, the proceedings against the remaining delinquents should be resumed, and completed as soon as possible after the termination of the proceeding in court.

5. The proceedings contemplated in these instructions are those which are regulated by the Punjab Civil Services (Punishment and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

PART - II

The Punjab Stamp Losses and Defalcations Rules, 1935

***(Note.—** Slight verbal changes have been made in these rules and in the reference quoted therein to fit them in with the new Constitution and the new rules).*

1. These rules may be called “The Punjab Stamp Losses and Defalcation Rules, 1935”.

2. In these rules, unless a different intention appears from the subject or context, —

(a) "Controller" means the Controller of Stamps, Central Stamp Store, and Nasik Road;

(b) "Central Store" means the Central Stamp Store, Nasik Road;

(c) "Local Depot" includes the treasury at the headquarters of a district in the Haryana and any place for the custody and sale of stamps where there is no treasury which the Government may declare to be a "Local Depot".

(d) "Branch Depot" includes every subordinate treasury in the Haryana at the headquarters of a tehsil or other sub-division of a district at which stamps are stored for sale.

(e) "Stamps" means as the case may be—

(i) a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamps;

(ii) a stamp intended to be used under the Court-fees Act, 1870, and includes both adhesive stamps and impressed stamps ; and

(iii) a postage stamp and includes both adhesive stamps and impressed stamps and also postal stationery.

3. There are three classes of cases of loss connected with stamps.—

(i) Losses in transit—

(a) between the Central Stamp Store, Nasik Road, and local depots in the Haryana; and

(b) between a local depot and a branch depot;

(ii) Losses of Stamps forming part of the stock in a local or branch depot; or

(iii) Losses when stamps are abstracted from files or otherwise illegally acquired and fraudulently reused.

Note.— *Loss in stamp revenue due to deficiency in the stamping of documents is to be dealt with separately under rule 14 of the "Punjab Stamp Audit Instructions, 1933."*

4. There are separately departments concerned with postal and non-postal stamps as follows:-

(i) Non-postal stamps—

(1) The Financial Commissioner

(2) The Commissioner of division.

(3) The Accountant General, Haryana.

(ii) Postal stamps—

(1) The Postmaster-General, Haryana.

(2) The Accountant General, Haryana.

(3) The Controller of Stamps, Central Stamp Store, Nasik Road;

(4) The Commissioner of the Division and the Financial Commissioner for purposes of information as being in charge of treasuries.

LOSSES OF STAMPS IN TRANSIT BETWEEN THE CENTRAL STAMP STORE, NASIK ROAD, AND LOCAL DEPOTS AND VICE VERSA

5. The terms of supply from the Central Stamp Store are for Nasik Road and the stamps become the property of the Posts and Telegraphs Department or of the Government once they are dispatched from the Central Stamp Store to a local depot according as the stamps dispatched are postal or non-postal. When shortages occur in such consignments, whether occasioned by theft, accident, other causes, the loss represented by the intrinsic value of the missing stamps, as well as the potential loss, fall on the Posts and Telegraphs Department if they are postal or on the Government if they are non-postal unless serious negligence in receiving or dispatching is established against the Central Stamp Store at Nasik Road.

6. See also provisions of the Punjab Financial Rules 2.34 and 2.35.

7. The Officer in charge of a local depot or branch depot, as may be, shall bring any shortage in a consignment immediately to the notice of the Deputy Commissioner of the district who will report the matter to the Controller of Stamps, Nasik Road, to the Postal or Railway authorities and to the Civil or Railway Police, as may be for investigation and send a copy of his report to the Financial commissioner, through the Commissioner of the Division and to the Accountant General, Haryana and also to the Post-master-General, Haryana, if the stamps are postal .The Deputy Commissioner shall immediately depute an Extra Assistant Commissioner or Assistant Commissioner unconnected with treasury work to hold an enquiry which should, in particular, deal with the manner in which the following rules were observed :-

(1) Rules 21, 22, 26 of the rules framed by the Central Government for supply and distribution of stamps (see Appendix 9).

(2) Rules 4-8 and 11-20 of the Punjab Stamp Dispatch and Receipt Rules, 1934.

The report of the Government employee deputed to hold the enquiry should particularly include answers to the following questions:-

(i) What was the number stenciled on the case in which the shortage was found?

(ii) (a) Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?

(b) If so, was there any deficiency in weight?

(3) (a) Did the case show signs of tampering?

(b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?

(4) If the case was tin-lined, was the tin-lining intact?

(5) Was the case placed in the strong room immediately on arrival?

(6) Was the officer presents all the time the case was being opened and the contents were being examined and counted?

(7) On what date was the case (a) received, (b) opened?

It will be for the Deputy Commissioner to determine what action by way of prosecution or otherwise is to be taken with reference to the orders of Government (see Part I of this Appendix). If the loss relates to postage stamps, the Deputy Commissioner shall submit the detailed report to the Controller of Stamps, the Commissioner of the Division and the Revenue Secretary to the Financial Commissioners and also endorse copies to the Accountant General and the Post master General, Haryana. If the loss relates to non-postal stamps, the detailed report shall be submitted to the Accountant General through the Commissioner's, Accountant General's and Financial Commissioner's offices.

8. Rule 53 of the rules framed by the Central Government for the supply and distribution of stamps (see Appendix 9) lays down:-

"The Controller of Stamps shall submit half-yearly to the Director-General of Posts and Telegraphs a debit note for acceptance to cover the manufacturing value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer in charge of the local or branch dept. The debit note accepted by the Director-General of Posts and Telegraphs will form the supporting voucher to a debit for the manufacturing value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-Postal stamps, the value will be recovered by the Controller from the Department or Government concerned.

If, therefore, non-postal stamps are lost, the orders of the Financial Commissioner or of the Government are necessary for writing off the loss from the registers of the local or branch depot as the case may be.

9. The Financial Commissioner may, under serial No. of Rule 19.15 of Volume I pass orders for writing off the loss.

10. If the face value of the stamps lost exceeds Rs. 250, the sanction of the government shall be obtained for writing off the loss under serial No. I of Rule 19.15 of Volume I.

11. Orders for writing off losses under these rules shall be communicated to the Accountant General, Haryana as follows:–

(a) If the order is issued by the Financial Commissioner, by the Revenue Secretary to the Financial Commissioners;

(b) If the order is issued by the Government, under the endorsement of the Revenue Secretary to Government, Haryana, in the Revenue Department or an officer of the Finance Department, according as the order is issued by the Administrative or the Finance Department.

12. On receipt of orders the officer in charge of the local depot shall make the necessary entries in the plus and minus memoranda of stamps submitted to the Accountant General and the Financial Commissioners.

LOSSES OF STAMPS IN TRANSIT BETWEEN A LOCAL DEPOT AND BRANCH DEPOT AND VICE VERSA

13. The provisions of rules 5-12 apply mutatis mutandis to stamps whether postal or non-postal that are lost in transit between a local depot and a branch depot. In such cases the investigating officer will enquire into the responsibility of both the dispatching and the receiving officers.

LOSSES OF STAMPS FORMING PART OF THE STOCK IN A LOCAL OR BRANCH DEPOT

14. All losses whether by theft, accident or any other cause from the stock in a local or branch depot shall be reported at once by the officer in charge of the depot to the Deputy Commissioner of the district who shall forward a copy of the report to the Revenue Secretary to the Financial Commissioner through the Commissioner of the Division and to the Accountant General and also to the controller of Stamps and the Postmaster General, Haryana if the Stamps are postal. The report shall explain in detail (1) the quantity, the face value and the manufacturing cost of the stamps lost; (2) the cause and the responsibility for the lost; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. On receipt of this report, the Financial Commissioner shall institute such further enquires and pass such orders as he may consider necessary, sending copies of his orders to the Controller of Stamps, the Accountant General and the Postmaster-General, Haryana. If the loss relates to postal stamps. The Deputy Commissioner shall on receipt of the orders proceed in the case of non-postal stamps in the manner prescribed in the preceding Rules 9-11. If it is a case of damaged postal stamps, he shall send them if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48 of the rules framed by the Central Government for supply and distribution of stamps (see Appendix 9).

If the postage stamps to which the loss relates have been damaged to an extent have been damaged to an extent that they cannot be counted or identified the Deputy Commissioner shall forward them with his report through the Commissioner of the Division to the Revenue Secretary to the Financial Commissioner who shall transmit for

destruction to the Controller of Stamps with a copy of the Financial Commissioner's orders. In such cases the Controller will be not grant certificates as to the quantity and value of stamps destroyed.

In cases where the loss relates to postage stamps of which the manufacturing cost does not exceed Rs.10 no report shall be made to the Financial Commissioner if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points:-

(1) the quantity, the face value and the manufacturing cost of the damaged stamps;

(2) the date on which the treasury stock was last examined:

(3) the date on which the damage was first noticed;

(4) Steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant General and the Postmaster-General Haryana. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of damage, etc. fixing the responsibility thereof and taking necessary action.

These losses will in general be borne by the Postal and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the intrinsic value or the face value of the stamps the former only in cases where the stamps are spoilt but not lost, or if lost, cannot be used) the recoveries shall be credited to that department.

LOSSES AND DEFALCATION OF STAMPS WHEN THEY ARE ABSTRACTED FROM FILES OR OTHERWISE ILLEGALLY ACQUIRED AND FRAUDULENTLY RE-USED

15. In the event of any such deficiency or embezzlement of fraudulent re-use of stamps coming to light, the Deputy Commissioner shall at once send a preliminary report thereof to the Accountant General. Copies being transmitted simultaneously through the Commissioner of the Division to the Financial Commissioner, who will if the case is sufficiently important, submit if for the information of Government. The Deputy Commissioner shall cause the necessary investigation to be made keeping in view the general principles laid down in Part 1 of this Appendix. If necessary, he should take the help of the police, the public prosecutor and the stamp auditor and launch such prosecutions as may be necessary. When the final stage is reached, the Deputy Commissioner shall submit a report through the Commissioner of the Division, to the Accountant General, who will submit it through the Financial Commissioner for the order of Government.

16. In any cases of doubt in which the opinion of an expert may be required on the question whether stamps are genuine or forged, a reference should be made to the Master, Security Printing, India, Nasik Road, whose fees for the examination of stamps and for giving evidence on commission are as follows:-

(1) For each stamp examined, Rs.10, but where the stamps to be examined consist of a block or blocks from the same sheet, this fee will be charged for the examination of each block; as any one of the stamps is representative of the whole block.

(2) For stamps examined on commission Rs. 20 per document, irrespective of the number of stamps requiring examination on each document; provided that where more than one document relating to the same case is to be examined on the same day, the charge will be Rs. 20 for the first and Rs. 10 each subsequent document.

These fees shall be credited to XIV—Stamps-Central Security Printing Press Miscellaneous.

17. If a case of embezzlement, forgery or fraudulent use of stamps has resulted in a criminal trial, a copy of the court's judgement should accompany the Deputy Commissioner's final report.

18. Any Magistrate trying an offender should, if he thinks the grant of a reward necessary, refer the matter for the orders of the Collector. In order that cases in which rewards should be granted are not lost sight of the record-keeper shall pass over the files of all such relevant cases before filing them to the Head Vernacular Clerk so that he might obtain the orders of the Collector.

19. The Collector may grant a reward under serial No. 68 of rule 19.6 or if the reward exceeds his powers may submit proposals to the Revenue Secretary to the Financial Commissioner through the Commissioner of the Division for sanction under serial No. 69 of rule 19.6. The grant of rewards beyond the powers of the Financial Commissioner requires the sanction of the Government.

20. Fines imposed by courts are credited to XVII—Administration of Justice". Rewards should be drawn on separate bills and to the allotment provided for the purpose under head "14-Stamps."

ANNEXURE - A

(i) The exact nature of the defalcation/loss and a brief description as to how it was detected (a copy of the report of the loss or defalcation to higher authority may also be sent).

(ii) The full extent of the loss.

(iii) The actual period covered by the defalcation/loss.

(iv) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the defalcation/loss.

(v) The names of officials held personally or technically, directly or indirectly, and wholly or partly responsible for the irregularities committed in the case, and the action taken or proposed to be taken against them.

(vi) Whether the case has been judicially tried in a court or not, if so, copies in duplicate thereof may please be furnished). If not, the reasons for not doing so may be stated and a copy of the police report (if any) furnished.

(vii) The remedial measures adopted as safeguards against such losses hereafter.

(viii) The prospects of the recovery of the loss (the amount of the security taken from the Government employees at fault or their pay, pension, allowances, etc., withheld, and their other property confiscated, may be stated. Otherwise sanction to the writing off of the loss may be obtained and furnished.

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APPENDIX - 3

(Referred to in P.F.R. 2.36 (note 1) 8.21, 8.22 and note below 9.4)

Inter-Government and Inter Departmental Transfers. (Directions issued by the Comptroller and Auditor-General of India, under section 168 of the Government of India Act, 1935, which shall be deemed to be in force under Article 150 of the Constitution of India)

INTRODUCTORY

1. The directions in this appendix shall regulate the conditions under which a department of a Government may make charges for services rendered or articles supplied by it and the procedure to be observed in recording such charges in the accounts of the government concerned.

In these directions—

"Government" means either the Central (Union) Government or a State Government or both as the context may imply.

Note.— *Railway Administration should be regarded as a separate Government for the purpose of these directions.*

ADJUSTMENT BETWEEN GOVERNMENTS

2. In the case of transactions between two Governments, adjustments shall always be made if required by or under the provisions of the Constitution, and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments, concerned.

ADJUSTMENT WITH OUTSIDE BODIES

3. Payment shall be required in all cases where a department of a Government renders service or makes supplies to a non-Government body or institution or to a separate fund constituted as such inside or outside the Public Account, unless Government by general or special order gives direction to the contrary. Relief in respect of payment for services or supplies given to anybody or fund, should ordinarily be given through a grant-in-aid rather than be remission of dues.

INTER-DEPARTMENTAL ADJUSTMENTS

4. For purposes of inter-departmental payments, the department of a Government shall be divided into service departments and commercial departments according to the following principles:-

A - Service Departments.— These are constituted for the discharge of those functions which either (a) are inseparable from and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government–

Examples of the First class are:-

The Departments of Administration of Justice, Jails and Convict Settlement, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the Second class are:-

The departments of Survey, Government Printing and Stationery, Public Works (Buildings and Roads Branch), Purchase Organization of the Ministry of Works, Production and Supply (Central Government).

B - Commercial Departments or Undertakings.— These are maintained mainly for the purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily governmental functions. They are required to work to a financial result determined through accounts maintained on commercial principles.

Note.— *Government has the power in respect of these directions to decide whether a particular department or particular activities of a department shall be regarded as a commercial department or undertaking. A list of departments and undertakings at present recognized by the Haryana Government as commercial is given in the Annexure to these directions.*

5. Save as expressly provided in this appendix, a service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted:

The following exceptions to the above direction have been authorized:-

(a) The Forest Department may charge any other department for vegetable, animal or mineral products extracted from a forest area.

(b) Payment must ordinarily be made for convict labour as in the case of that supplied to the Public Works and other departments of Government but, no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail Works.

(c) The cost of additional Police Guards supplied to irrigation or other project while under construction, may be debited to the project concerned.

6. A Commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments of Government.

This direction may be applied to particular units or particular activities of any department even though the department as a whole may not be a commercial department. Such a

unit or activity shall ordinarily charge for its services or its supplies to, and may like-wise be charged, b, either the department of which it forms a part or any other department.

Note 1.— *Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 4 in the normal discharge of its functions shall not be regarded as service rendered for the purposes of the above directions.*

Note 2.— *The supply f residential accommodation by one department to the employees of another shall not for the purposes of these directions be held to constitute a service rendered. In all such cases, the rent charged for residential accommodation will be the rent.*

Note 3.— *In the Punjab, the following commercial departments and undertakings are exempted from payment of rent for office building supplied to them by the Public Works Department, Buildings and Roads Branch :-*

(i)	*Irrigation Branch, Hydro-Electric Branch, Central Workshops, Amritsar.*	*With effect from 1st April, 1933.*
(ii)	*Forest Department Jail Manufactures Government Press (so far as it concerns the sale and publication of I.L.R.)*	*With effect from 1st April, 1935.*

7. Where one department makes payment or renders service as an agent of another department of the same department the principal department may, subject to such monetary limit as may be fixed by the Government in this behalf, be debited with the expenditure incurred on its behalf by the agent department.

Note 1.— The cost of land acquired by a Civil Department on behalf of the Public *Works Department is debitable in the accounts of the latter as part of the cost of the Works for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitable to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.*

Note 2.— *When a special officer is employed for the acquisition of land for any department the expenditure on pay, allowances, etc. of the special officer and his establishment and any expenditure on contingencies is debitable 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, only special charges incurred in connection with the acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.*

(The Punjab Government have fixed Rs. 50 as the monetary limit referred to in this direction).

8. Without prejudice to the general principle contained in paragraph 5, the Defence Services shall, in respect of inter-departmental transactions, charge and be charged for services rendered and supplies made to, or by, other departments, unless in particular cases or classes of cases, Government in consultation with the Comptroller and Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

Note 1.— *The Defence Services shall not be required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in India; nor, shall rent be charged for buildings of the Defence Services in any station in India occupied by departments of the Central Government other than those falling under clause B of paragraph 4.*

Note 2.— *The Defence Services also shall not be required to pay for the use of the Government Civil Aerodromes and for other incidental services rendered by the Civil Aviation Department to India Air Force planes, nor shall the civil Aviation Department be charged, as a reciprocal arrangement, for the use of the aerodromes of the India Air Force by the Civil Aircrafts.*

9. A branch of a service department performing duties supplementary to the main function of the department and intended to render particular services on payment, may levy charges in respect of the work for which it has been constituted.

Examples.— *Jail Manufacture, Survey Map-publishing, Printing (Publishing Department), Mint (Miscellaneous Services other than Coinage).*

10. A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, may charge that other department, e.g., Workshops of a department, Mathematical Instrument Office, Dock-yards.

11. A regularly organized store branch of a department should ordinarily charge any other department for supplies, made; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

12. Notwithstanding anything contained in these directions, Government may, for special reasons which shall be recorded and communicated to the State Accountant General, permit inter-departmental adjustment in any case where such adjustment may be considered necessary in the interests of economy or of departmental control of expenditure.

Note.— *State Accountant General means the Accountant General who keeps the accounts of a part "A" or Part "B" State.*

GENERAL

13. Where under these directions payment is required to be made by one department of a Government to another, such payment may, if the case so requires or if otherwise deemed necessary, include adequate charge for supervision or other indirect expenditure connected with the service or supply for which payment is made.

14. Payments of amounts due by one department of Government to another shall ordinarily be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

15. Any question of doubt or dispute arising in connection with the interpretation of these directions will be decided by the Comptroller and Auditor-General of India, with the approval of the President of India.

ANNEXURE

List of departments and undertaking at present recognized by Government as Commercial
(vide note under Direction 4).

1. Public Works Department, Irrigation, Navigation, etc., works for which capital and revenue accounts are kept.
2. Public Works Department, Electricity Branch.
3. Government Central Workshop, Amritsar.
4. Government Printing, Punjab (So far as it concerns the printing of and sale of School/College text books under the Nationalizations Scheme).
5. Deleted, vide No. 2108-1FD-I-72/10649, dated 7th April, 1972.
6. All Government Transport Service.
7. Colonization Department.

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APPENDIX - 4

(Referred to in note 2 to P.F.R.2.36)

Agreements with other Governments (Other than Jammu and Kashmir) regarding Incidence of pay and Allowances, Leave Salary, Cost of Passages, Pensions, rents of Buildings, etc. etc.

A - INTRODUCTORY

The rules regulating the incidence of pay, leave, passage and pension, etc. charges of Government employees as well as certain other charges and receipts between Governments which are set out in this appendix are based on arrangements agreed between the different Governments and are, therefore; binding on all of them.

B - PAY AND ALLOWANCES, PENSIONS, ETC.

1 - Incidence of pay and allowances, etc., other than leave salaries

1. Subject to any other arrangements which may be settled mutually between the Governments concerned, the incidence of transit pay and allowances including traveling allowances of a Government employee transferred from one Government to another will be regulated in accordance with the following principles:-

(i) When a Government employee is transferred permanently from one Government to another, his transit pay and allowances including traveling allowances shall be borne by the Government to which he is transferred.

(ii) When the services of a Government employee are lent by one Government to another, the transit pay and allowances including traveling allowances while he is joining and leaving the new service shall be debited to the borrowing Government. This principle applies in cases where the Government employee lent takes leave either before joining the borrowing Government or before rejoining the lending Government and holds good even in respect of joining time admissible to a Government employee returning from leave out of India of more than four months duration, the time four months being interpreted to mean 120 days in the case of Government employees subject to the Punjab Revised Leave Rules. For this purpose officers of the Indian Medical Service employed under State Governments should in all cases be regarded as lent to those Governments by the Union Government (Defence Department).

(iii) In the case of an officer in a joint cadre serving two Governments, his transit pay and allowances including travelling allowances on transfer from one office to another shall be debited to the office to which he is proceeding.

2. When a Military or Medical Officer holding a Civil Post on consolidated pay which is less than his Military pay is allowed to draw the difference between them, he draws it from the department—Union or State—from which he receives his consolidated pay.

3. The following rules govern the incidence of the cost of troops lent to Civil Departments of the Union Government and to State Governments. The words "military" and "troops" are used to include Indian Navy and the Air Force as well as the Army:-

(i) When troops are required on duties of "military" nature, e, g., ceremonial purposes and provision of escorts or guards of honour in circumstances not covered by instructions 771, 772 and 775 of the regulations for the Army in India 1937 edition) and flag marches when they fall into the category of case involving duties of a military nature and when they are not connected with the maintenance of law and order, the extra cost, if any of supplying the services required (e.g., in the way of transport, equipment etc.,) will be met by a contribution from State revenues or the revenues of the Civil Department concerned of the Union Government to the Defence Service Estimates.

Note.— *The cases in which flag marches come within the scope of this rule will be decided by the Union Government.*

(ii) When troops are employed by Civil on duties of a "non military" nature (e.g. on occasions of public calamities or emergencies such as fires, earthquakes, floods, famines and strikes). the State Government or the Civil Departments concerned will be liable to bear the following charges unless they are waived by the Union Government for any exceptional reasons:-

(a) **In strikes, etc. for carrying on essential public services.—** The complete cost of the force including ordinary pay and allowances, extra cost of transport, equipment including loss and repair expenses, etc., and extraordinary charges in the shape of special pay or transport of stores to the personnel engaged at the rates laid down in paragraphs 397 to 399, Pay and Allowances Regulations, Part 1, and Rule 491, Regulations for the Army in India.

(b) **In fires, floods, famines, earthquakes and other calamities of nature.—** All extra cost involved in the way of transport, equipment, etc., and all extraordinary expenses in the shape of special pay or the supply of stores to the personnel engaged at the rates laid down in paragraph 397 to 399, Pay and Allowances Regulations, Part I, and Rule 491, Regulations for the Army in India.

Note.— *In addition, when troops are employed on duties falling under either clause (a) or (b) above the State Government or the Civil Department concerned of the Union Government will be liable for all pensionary awards made in respect of causalities arising directly out of the employment.*

(iii) The full cost of employing troops in aid of the Civil power for the prevention or suppression of disorder will be met by the Union Government from Defence Services Estimates; but it will be open to the Civil Department of the Union Government or the State Government concerned to contribute towards the cost, if they wish to do so, The State Governments or the Civil Departments concerned will nevertheless, be liable for the payment of any compensation that may become payable in respect of any damage done when troops are employed in aid of the Civil power.

4. (i) Rewards for proficiency in oriental languages paid to a military officer from the Defence Services Estimates during the three years preceding his transfer to other Departments of the Union Government or to State Government will be recovered by the Controller of Military Accounts and Pensions, from the Department or Government concerned on confirmation of the officer in his civil appointment.

(ii) Rewards to Military Officers in temporary civil employ under the Union or State Governments for proficiency in oriental languages are paid by the Controller of Military Accounts and Pensions, from the Defence Services Estimates in the first instance. On confirmation of an officer in the civil department, the controller of Military Accounts and Pension will recover from the Department or State Government concerned the amount of any language rewards paid to the officer from the Defence Services Estimates.

(iii) The amount recoverable from the civil departments of the Union Government or from the State Government in these cases is the civil rate of language reward as published by the late Department of Education, Health and lands; but in the case of officers of the category referred to in sub-clause (i) above the difference between the military and the civil rates of awards is recoverable from the officers themselves instalments of R s. 50 per mensem.

4-A. Indian commissioner officers of the Armed Forces in Civil; employ count their civil service as qualifying for the outfit allowance under item (d) of

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R.I.N. (1) 4/S/48. provided that:-

(a) their pay and allowance are governed by the new pay code, and

(b) they are required to wear uniform in Civil employ.

The entire cost of the outfit allowance is debitable to the estimates of the Ministry of (Central Civil) State Government under whom the officer is employed at the time the allowance becomes due for payment.

5. When soldiers are sent under military escort from station to another to stand a trail on a criminal charge they will travel like any other party of soldiers on duty, under a warrant furnished by the Military authorities, the charge being met from the Defence Services

Estimates. When a soldier is conducted by a Police escort, the charge will be Civil; the warrant issued in such cases should include the accused as he is a solider proceeding to a certain place under the orders of his Military superior and therefore on duty.

6. Civilian Government employees, who belong to the Army in India Reserve of Officers, when called up for training, receive the following emoluments—

(i) when proceeding to carry out their training direct from their civil appointments, the pay and allowances which they would have drawn in their civil appointments but for the training, for the whole period of absence on such training inclusive of the time spent in transit to and fro;

(ii) when proceeding to carry out their training while on leave in India, Burma, Ceylon, Great Britain or Northern Ireland, the civil leave-pay and a-allowances which they would have drawn but for the training;

(iii) when proceeding to carry out their training on the expiry of leave out of India taken from their civil appointments but before rejoining their civil appointments for duty, joining time civil pay from the date of disembarkation in India to the date preceding that on which their training commenced and full civil pay for the period of actual training and the period spent in journeying to the place of their civil appointment; and

(iv) Military pay and allowances for the period of actual training.

The emoluments drawn under (i) to (iii) are de-bitable to the Civil-Union or State Estimates and that under (iv) to the Defence Services Estimates.

If it is necessary to provide a substitute in the place of such an officer undergoing training the additional cost will be a charge on Civil Estimates.

Note.— *This rule is also applicable in regard to the allocation of the civil pay of a Government employee, who is a member of the Indian Navy Volunteers Reserve or be Indian Naval Reserve, when called upon for training.*

7. Reservist of the Indian Army employed under the Union or State Governments will, when called up for periodical military training, receive military pay and allowances. They will also receive the excess, if any of their civil pay over their military pay, provided that this concession is specifically sanctioned by the Ministry of the Government of Indian or the head of the attached or subordinate office concerned, or by the State Government in whose employ the reservists are serving in their civil capacity. Except where the civil pay of the reservists is met from the Defence Services Estimates the extra expenditure involved will not constitute a charge against the Defence Services Estimates.

7-A. Civil, Central or state Government employees, who are members of the various Army, Navy and Air Force Reserves (excluding the reserve of the officers) will, when called up for periodical training, receive pay and allowance as under:-

(a) during the transit period they will be entitled to their civil rates of pay and allowance to be met from the Budget to which such expenditure is normally de-bitable;

(b) for the period of training (excluding periods of transit) if the pay and allowances (excluding concessions in kind, e.g., free ration, etc.) admission in civil post, the difference will be paid and debited to the Budget head to which the individual's civil pay is normally de-bitable.

8. The Military pay and allowances drawn under paragraph 250 of the Regulations for the Auxiliary Force, India by a civilian Government employee who is a member of the Auxiliary Force, India, on his being called out or embodied under section 18 of the Auxiliary Force Act, are borne by the Defence Services Estimates. In cases in which the Government employee draws, in such circumstances civil rates of pay, the amount, if any by which those rates of pay exceed military pay and allowances is de-bitable to the ordinary head of expenditure to which the civil pay of the individual concerned is de-bitable.

9. Traveling allowances of Telegraph signalers accompanying State Governors and other high officials on tour is debited to the department concerned although their pay for the period is debited to the Telegraph Department.

10. (i) Subject to any separate agreements that have been or may be arrived at between the various Government, the pay and allowances, including traveling allowance of a Government employee summoned to give evidence in his official capacity in a Criminal Court or in a Civil Court in a case in which Government is a party are during the period of his absence, debited to the Government under which he is employed. Actual expenses under the rules of the court, if admissible are, however, payable by the court, and debited to court contingencies.

(ii) As an exception to (i) above when a Government employee of a commercial department or a technical and expert witness serving in a non-commercial department is summoned to give evidence, traveling allowances or any other expenses will be borne by the requisitioning Government. The traveling allowance of such a Government employee will be regulated by the Traveling Allowance Rules framed by the Government to which he belongs, and the charges passed on after audit to the requisitioning Government. The "technical" and "expert" witness referred to above are those mentioned in section 45 of the Indian Evidence Act.

II - Incidence of leave salaries

[The following rules govern the incidence of leave salaries of Government servants who have served under two or more Governments:-

The liability for leave salary will be borne in full by the Government from which the Government servant proceeds on leave whether it be a lending Government or a borrowing Government with whom he is on deputation.

Explanation.— *Leave salary means the monthly amount paid by Government to Government employee on leave.]*[1]

III - Incidence of the Cost of Passages.

The following rules govern the incidence of the cost of passages taken by Government employees, who have served under two or more Governments under the Regulations contained in Schedule IV to the Superior Civil Services Rules or under the Central Services (Non-Superior Officers) Passage Rules, 1939; or under identical terms in rules or orders of a State Government, or under the rules of the Defence Department.

For the purposes of these rules, Commercial Departments are treated as separate Governments and the Defence Department of the Union Government I also treated as a separate department.

1.(i) When the services of a Government employee who is entitled to passage concessions under the terms of the Service rules applicable to him are lent by one Government to another, the borrowing Government will pay contributions in respect of is passages to the lending Government at the rate specified below for the period of service, including leave, rendered by the Government employee under the borrowing Government. The cost of all passages taken by him (including those taken while serving under the borrowing Government) will then be borne by the lending Government. The calculation of the total amount payable by the borrowing Government may be made at the end of the Government employee's is earlier and the adjustment may then be made in one lump sum.

The rates of contributions applicable to several classes of officers will be as follows :-

Civil Officers entitled to first class	Rs. 50 per mensem passage.
Civil Officers entitled to second class	Rs. 30 per mensem passage.
Army and Air Forces Officers	At the rate prescribed in Appendix X. Defence Services Regulations. India Finance Regulations, part I (Army and Air Forces).
Naval Officers	At the rate prescribed in Appendix XIII. "Financial Regulations for the Royal Indian Navy".

These rates are subject to any ad-hoc increase of a temporary nature, as modified from time to time.

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[1] Substituted vide FD Notification No. 13/1(1)/89-5FR-II, dated 24.10.1996 applicable w.e.f. 01.04.1987.

Note.— *In respect of officers of joint cadres serving two or more Governments the provisions of this clause may be varied by mutual agreement between the Governments concerned.*

(ii) When such a Government employee is transferred permanently from one Government to another, the allocation of the liability for his passages will be made between the two Governments as follows:-

(a) The Government under which the Government employee was originally employed will be debited with an amount equivalent to the contributions calculated at the rate mentioned in clause (i) above for the period of service, including leave, rendered by him under that Government. The expression "period of service" in this clause includes any period of service under another Government in respect of which contribution for passages has been received, but excludes any period of service in respect of which the Government employee was not eligible for passage concessions under the rules applicable to the service to which he belonged.

(b) That Government will be credited with an amount representing the cost of passages already taken by the Government employee while serving under it.

If (a) exceeds (b), the difference will be paid by the original Government to the second Government and conversely, if (b) exceeds (a), the difference will be recovered by the original Government from the second Government.

The cost of all passages taken by the Government employee after the date of transfer will be debited to the second Government.

Note.— *A Government employee will not be considered to have been transferred permanently from one Government to another until he is confirmed in permanently post, other than a tenure post, under the latter Government.*

IV - Incidence of pensions

[Except in regard to the apportionment of liabilities of pensions of Government servants who retired after serving the undivided India between India and Pakistan, and also who have retired or are going to retire from service in the Haryana State after serving in the Punjab State before re-organization, the following rules regulate the adjustment of pensionary charges (including gratuity) of Government servants who have served under one or more than one Governments :-

The liability for pensions including gratuity will be borne in full by the Central/State Government to which the Government servant permanently belongs at the time of retirement.

Explanation.— *The Central Government includes Post and Telegraph, Defence and Railway Department also.]*[2]

V - Incidence of charges for Bonus in respect of Government employees who are employed on Bonus Terms and who serve under more than one Government.

The Government to which a subscriber to special provident funds originally belongs is primarily responsible for payment of bonus and interest on his subscriptions to the Fund. When the services of a subscriber to such a fund are lent to another Government, the borrowing Government may be required to pay the bonus contribution to the lending Government under such arrangement a may be settled between the two Governments concerned.

The recoveries from the borrowing Government shall be classified as reduction of charges under the major head "55-Superannuating Allowances and Pensions—Donations to Provident Funds."

In the case of Commercial Departments or Undertakings in which the payment of bonus to Special Provident Funds is debited to working expenses, the recoveries should be adjusted as reduction of charge under the appropriate head of account concerned.

VI - Incidence of Government Contribution of Indian Civil Service Family pensions.

1. With effect from the 1st April, 1937, the contribution payable by Government in respect of Indian Civil Service Family Pensions should be allocated in accordance with the following principles:-

(1) Where the family pensions were sanctioned before the 1st April, 1921, the liability for the Government share of the pension should be wholly central.

(2) Where the family pensions were sanctioned on or after the 1st April, 1921, the allocation of the government contribution should follow the allocation of the annuity of the officer in respect of whom the family pension is paid, and no fresh allocation should be made in cases where the officers drew pension in India, but the family pensions were paid in England, or vice versa.

(3) In the case of an officer dying after 1st April, 1921, without drawing pension, the contribution should be allocated on the same basis as would be followed, had the officer retired from service on the date on which he died.

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2 Substituted vide FD Notification No. 13/1(1)/89-5FR-II, dated 24.10.1996 applicable w.e.f. 01.04.1987.

Note.— *The principles of clauses (2) and (3) also apply in the case of allocation of the donation of £ 250 payable to a female orphan on marriage, which is provide by Government under Rule 19 (2) of the Indian Civil Service Family Pension fund Rules.*

2. The following basis of allocation should be followed in the case of Bihar, Orissa Joint cadres:-

(a) In the case of family pensions sanctioned prior to 1st April, 1936, the allocation should be made on the same basis as the annuity of the officer.

(b) In the case of family pensions sanctioned on or after 1st April, 1936, the allocation should be made in proportion to the length of service under each Government—the term "length of service" being interpreted to mean completed service.

3. The allocation of the Government contribution to the Family Pension Fund will be made by the authority who disbursed the annuity in cases where both the annuity and the family pensions are paid outside India. Where, however, the allocation of the contribution has to be determined afresh with reference to the record of service of the officer, the disbursing authority should allocate the contribution on the basis of data which may be obtained from the Audit Officer concerned in India.

The agency for allocating the contribution, where the family pension is paid in India, should be the Audit Officer who issued the authority for payment of the annuity of the officer in India or would have issued the authority has the annuity been paid.

VII - Incidence of Government contribution to the Indian Civil Service (Non-European Members) Provident Fund.

The contribution payable in each case under Rule 6 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be apportioned among the Governments concerned in accordance with the principle laid down in Rule 8 (a) (ii) of the rules regulating the incidence of pensions. This rule applies also to officers borne on joint cadres.

VII - A - Incidence of Family Pensions in respect of Armed Forces Officers and of Civil Officers serving with the Armed Forces.

Family pensions in respect of Armed Forces officers granted under Defence Services Regulations or Instructions—whether at the ordinary or other rates—are debited to the Defence Services Estimates, even though the officers concerned may have served under Civil Departments of the Central or State Governments. Family pensions in respect of Armed Forces officers in civil employ granted under the provisions of section III of Chapter XXXVIII of the Civil Service Regulations or the Superior Civil Services (Extra-ordinary

Pensions) Rules, 1936, or under similar rules framed by the State Governments are debited wholly to the Civil Department - Central or State - as the case may be.

Family pensions in respect of Civil Officers serving with the Armed Forces either in a civil capacity or otherwise, are debitable to the Defence Services Estimates.

VIII - Incidence of expenditure involved in Audit and keeping accounts

The following rules govern the incidence of expenditure on Audit and Accounts:-

(i) Under Article 149 of the Constitution and the provisions of paragraph 13 (1) of the Audit and Accounts Order. 1936 (hereinafter referred to in these rules as the Order), the Comptroller and Auditor-General is responsible for the audit of all expenditure from the revenues of the Union and of the States and of certain accounts specified in the Order. In conducting such audit the Comptroller and Auditor-General performs a statutory function entrusted to him and the cost of this function is a charge of the Central Government.

(ii) Besides the audit of expenditure from the revenues of the Union and of the States and of certain accounts, as mentioned in Rule (i) the Comptroller and Auditor-General may be entrusted with the audit of the accounts of "any other authority or body" by or under any law made by Parliament under the provisions of Article 149 of the Constitution. The cost of such audit is recoverable from the authority or body whose accounts are audited.

Note.— *The expression "any other authority or body" does not include private commercial and quasi-commercial undertakings in which Government in India may be participating.*

(iii) If a State Government requests the Comptroller and Auditor-General to arrange for a more detailed or a local audit of expenditure transactions or accounts which relate to or form part of the accounts of the State, the criterion for deciding the incidence of the expenditure involved in such audit is whether or not the Comptroller and Auditor-General agrees to do the work as part of his legitimate statutory functions. If he does, the cost of the audit should be treated as a charge of the Central Government since what is involved is an extension of audit for which the Comptroller and Auditor-General is statutorily responsible. The fact that such audit is undertaken in a single State is not a decisive consideration in the apportionment of cost as the extent of audit to be conducted in any case is determined by the Comptroller and Auditor-General.

(iv) The Comptroller and Auditor-General is not responsible ab initio for the audit of any accounts mentioned in paragraph 13(2) of the Order, but when he undertakes the audit of any accounts he becomes statutorily responsible for the work. In this case also, the cost of audit is a charge of the Central Government.

(v) The Comptroller and Auditor-General is not statutorily responsible for the audit of the accounts of local authorities (other than those in relation to the accounts of which specified duties have been entrusted to him by or under any law made by Parliament) whose accounts do not constitute part of accounts of the Union or of any State and of the

accounts of private commercial and quasi-commercial undertakings in which Governments in India may be participating. Such audit can be under-taken by the Comptroller and Auditor-General only on a "consent" basis and on such terms and conditions as regards recovery of cost etc. as may be settled between him and the Government concerned.

(vi) Expenditure involved in keeping the accounts of a State, in so far as the responsibility for keeping such accounts remains with the Comptroller and Auditor-General under paragraph 11 of the Order, is a charge of the Central Government.

The cost of keeping such accounts of a State as are covered by the initial and Subsidiary Accounts Rules issued under paragraph 11(3) of the Order is a charge of the State concerned. Similarly, if in any State the Comptroller and Auditor-General is relieved of the responsibility for the keeping of the accounts of any particular service or department of a State Government in pursuance of paragraph 11(2) of the Order, the cost of keeping such accounts will be a liability of the Government of the State.

(vii) The maintenance of the internal accounts of a department of a State is part of the ordinary duties of a State Government and is therefore, a responsibility of the State concerned. Thus, if the Comptroller and Auditor-General is asked to scrutinize or advise on the modification of an existing system of internal accounts kept in a department of a State, such work can be undertaken by him on a 'consent' basis and on specified terms and conditions as in Rule (v) above.

IX - Incidence of Grants of Land and Alienations.

State Governments receive compensation from the revenues of the Central Government for all grants of land and assignments or remissions of land revenue sanctioned on or after the 1st April, 1921, in favour of officials and non-officials in recognition of exceptional services rendered by them to the Central Government.

1. The value of compensation for grants of land, etc., by the Defence Department should be debited against the Defence Services Estimates.

2. All special pensions and Jagirs in the form of assignments of land revenues sanctioned for Military Officers on a date previous to the 1st April, 1921 under the Government of India Special War Rewards Scheme should also be debited to the Defence Estimates..

X - Incidence of the cost of Police Functions on Railways including the cost of protecting Railway Bridges

1. Police functions on Railways are divided into three categories:--

(a) Crime— for which Civil Governments are entirely responsible and the expenses of which these Governments have to pay;

(b) Order— for which Civil Governments are responsible but the expenses of which Railways have to pay; and

(c) Watch and Ward—f or which Railways bear both responsibility and cost.

Special requisition on the police by Railways for (c) must be paid for by the later; special requisitions for (a) beyond what a Civil Government considers necessary should also be debited to Railways. But Railways cannot be called upon to pay for special measures under (a) which a Civil Government considers necessary.

2. The following rules regulate the incidence of the cost of protecting railway bridges:-

(1) Railway bridges, in common with Railway Goods and premises, will ordinarily be protected by watchmen in the employ of the Railway concerned.

(2) In the event of the replacement of these watchmen by military or police guards:-

(a) When the services of the military or police guards are placed at the disposal of the Railway at the request of the Railway Administration, the cost of the guards will fall upon the Railway.

(b) If the substitution is made on general grounds of Government policy and the service is taken over by the Police, Defence Services or other public service will fall upon the Government and will be debited to Police. Defence Services or the public department concerned, as the case may be.

XI - Incidence of the cost (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that Department.

The rules governing the incidence of the cost of (1) Forest Surveys carried out by the Survey of India and (2) Forest maps prepared by that department are given in Chapter IX of the Survey of the India Handbook of Topography.

XII - Incidence of the charges relating to Maintenance and Demarcation, of and disputes over Boundaries.

The incidence of the charges between a Foreign Country and India is regulated by the following principles:-

1. (a) Maintenance.— Half the maintenance charges will be borne by the State concerned; or for Part C States by the Central, the other half being recovered as far as practicable, from the Foreign Country, failing which, the Foreign Country's share will be borne by the Central Government.

(b) Demarcation and Disputes Charges relating to demarcation of boundaries and boundary disputes will be borne by the Central Government under Entry 10 of the Union List, subject to such recovery as may be met from the Foreign Country.

Note 1.— *The arrangement in (a) above in its application to Nepal will be subject to Special arrangement worked out in consultation with the Nepal Government.*

Note 2.— *The share of the Bhutan Government for maintenance and demarcation of and dispute over, boundaries will be borne by Central Government for the present.*

2. Where streams or other water courses from the boundary and where the ordinary principle of medium line applies the Government concerned (i.e., Foreign Country, or India) will bear the cost of maintenance of the boundary line on its side, where a separate set of survey marks is maintained by each of the Governments, on its side, the cost of maintenance of the survey marks should be borne by the Government concerned.

D - RECEIPTS

XIII - Incidence of Leave salary and Pension Contributions recovered in respect of Government employees lent on Foreign Service.

1. Contributions towards leave-salary and pension recovered on behalf of a Government employee in foreign service are creditable to the Government (Central or State) under which he was permanently employed at the time of his transfer to foreign service.

2. Contributions towards the leave and pension of Military Officers and others in permanent Military employ, including those in temporary Civil employ, should be adjusted in the Defence Services accounts, while the contributions in respect of such officers in permanent Civil employ should be credited to Civil Estimates, When a Government employee on whose behalf the contributions are received belongs to the Posts and Telegraphs Department or Railways, the credits should be passed on to the Department concerned.

XIV - Rents to be charged for residence of one Government occupied by a servant of another Government.

The Punjab Government and the Governments of Madras, Utter Pradesh, Assam, Madhya Pradesh, Andhra Pradesh and Central Government have mutually agreed that when a servant of one of these Governments occupies by official arrangement, a residence provided by any other of these Governments the latter Government will claim no more than the rent which would be recoverable from the Government employee if he were serving under its administrative control. In other words neither Government is to be called upon to make good to the other the difference between the standard rent and the rent actually recovered.

The convention with the Governments of Bombay, West Bengal, Bihar and Orissa is that the government providing the residence will claim from the Government employee a rent which would be recoverable from him if he were serving under its administrative control, and the difference, if any, between the rent recovered from him and the standard rent fixed for the residence under the rules of the providing Government will be paid by the Government under whose administrative control he is serving.

When Government employees of the Punjab Government occupy residential accommodation provided by Railway Administrations or Railway officers occupy residential accommodation provided by the Punjab Government, recovery or rent will be limited to 6 per cent on the capital cost excluding the cost of land, subject to 10 per cent of their pay, provided that in the case of buildings provided by Railway Administrations on their own premises for Railway Police, Railway Administrations will, with effect from 1st April, 1937, debit the Punjab Government with the full standard rent (i.e., rent calculated on actual capital cost) for all railway buildings occupied by the "Order" police staff (including supervising staff), the Punjab Government debiting the railways :-

(1) With the difference between the standard rent and actual rent recovered in the case of staff other than supervising; and

(2) ¼ of this difference in the case of supervising staff.

E - SPECIAL ARRANGEMENT RELATING TO HARYANA.

XV - Incidence of charge in respect of Government employees whose services are lent by one Government to another for short periods not exceeding two weeks, without being formally transferred from the lending to borrowing Government.

The Punjab Government and the various State Governments and Central Government have mutually agreed to the following reciprocal arrangements in respect of short term deputations not exceeding two weeks during which the Government employee concerned will not be transferred formally from service under the lending /Government to service under the borrowing Government.

2. The cases in which duties of a casual nature are performed by an officer of one Government for another Government, the officer remaining in the employment of his own Government can be divided into the following two categories:-

(i) Where the officer is required to devote his whole time and attention to such duties;

(ii) Where he can perform them in addition to his own duties.

3. In cases falling in category (1) referred to above, the borrowing Government shall pay traveling allowance and such honorarium as the two Governments concerned may mutually agree for payment to the officer concerned. In addition to this, the borrowing

Government should be required to pay the lending Government in respect of the officer's pay and allowance as follows:-

(a) Where the period of deputation does not exceed 7 days, the lending Government should recover at its discretion from the borrowing Government, the pay of the lent officer

(b) Where the period of deputation does not exceed 7 days, the lending Government should recover at its discretion from the borrowing Government should, besides the traveling allowance and a suitable honorarium which the two Governments may mutually agree for payment to the officer concerned, also cover the pay, leave and pension contributions of the officer. Instead of making meticulous calculations in each individual case, the additional recovery may take the shape of a lump sum contribution equal to 1¼ times the pay of the officer which will suffice to cover the pay, leave and pension contributions of the officer concerned.

4. In cases falling in category (ii) referred to in paragraph 2 above, the lending Government should not claim anything on account of pay, leave and pension of the officer, but if the additional duties to be performed are sufficiently onerous, it may ask the borrowing Government to pay a suitable honorarium to the officer concerned.

5. Where the period of deputation exceeds 14 days the borrowing Government should be regarded as formally employing the officer and should be responsible for pay, leave and passage contributions, etc., under the rules in the foregoing sections of this Appendix.

6. In no case will the lending Government appropriate to itself any portions of the honorarium paid to its officer by the borrowing Government.

Note 1.— *The above mentioned instructions will also apply mutates mutandis in the cases of officers of the Punjab Government whose services are lent to a Part C State for periods not exceeding two weeks With reference to paragraph 3(a) above. It is laid down that where the period of deputation does not exceed 7 days and the Punjab Government are vitally interested in lending the services of their officer to a Part C State no pay should be charged from that State. In cases, however, where the Punjab Government are not vitally interested in lending the services of their officer Government should generally charges pay in addition to the traveling allowance and a suitable honorarium for the officer himself.*

Note 2.— *Officers of the commercial departments of one Government lent to another are included within the purview of the above instructions while an officer of one Government summoned as a witness by a Court of law in another State is excluded from the scope.*

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APPENDIX - 5

PART - I

[Referred to in P.F.Rs. 2.44(a) and 2.45]

General Rules and Principles relating to Contracts

The following general principles have been laid down for the guidance of authorities, which have to enter into contracts or agreements involving expenditure from, Public Funds:-

(1) The terms of a contract must be precise and definite, and there must be no room for ambiguity or misconstruction therein.

Note 1.— *In making agreements with or in favour of any person, from company, syndicate, municipality or other public body for any concession, grant or lease of land, of mineral or forest rights, or of right to water power, or of right of way or other easement of any privilege in respect of land, of mineral or forest rights, of rights to water power, or of any easement, the deed of concession or the agreements, if the rights under it are transferable must be so framed that it will be beyond the power of grantees or contractees to transfer their rights or any part of them except with the sanction of the competent authority.*

All such concessions and agreements will further be subject to any special provision made by the competent authority to meet particular cases or particular classes of cases.

Note 2.— *When contract is likely to endure for a period of more than 5years, it should where feasible, include provision for unconditional power of revocation, or cancellation by Government at any time on the expiry of six months notice to that effect.*

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts before they are finally entered into.

Note.— *No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved there by for which previous consultation with the Finance Department is required.*

(3) Standard forms of contracts should be adopted, wherever possible, the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract one entered into should not be materially varied without the previous consent of the competent financial authority. No payment to contractors byway of compensation, or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorized without the previous approval of the Finance Department.

(5) No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

(6) Whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted, the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(7) Even in cases where a formal written contract is not made, no order for supplies, etc., should be placed without at least a written agreement to the price.

(8) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(9) The Accountant General has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders, have been accepted, or where other irregularities in procedure have come to light.

(10) The instructions given in the Annexure to this part of the Appendix should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from State revenues, and should be carefully observed by all Government employees who have to enter into such contracts on behalf of Government.

ANNEXURE

Instructions to Government employees concerned with the drawing up of Instruments relating to Immoveable Property

1. Many of the old printed forms still in use refer to "the Secretary of State for India in Council (hereinafter referred to as the vendor, lessor, etc.)" Whenever such words occur they should be altered to the Governor of the Punjab (hereinafter called the Governor): and consequential alterations should be made throughout the draft.

2. (i) Most standard forms refer to the other party as a single individual with the usual particulars of parentage, caste and residence. When the Instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.

(ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, e.g. "a firm carrying on business in partnership through A, B, one of the partners, "or a company association or society incorporated or registered under the provisions of section of Act ". When the party is a company the address of the registered office should be given.

3. Government employees executing deeds on behalf of Government should distinguish between the power merely to sign such deeds and the power to grant leases, etc., without reference to Government. If the power to make a grant has not been delegated, reference should be given to the orders of Government itself. If the power has been delegated, a reference should be made to the order of delegation.

4. (i) If a lease is to be executed on behalf of corporation, there must be either a resolution of the governing body, or some other form of authorization, and there should also be an inspection of the articles of association or the bye-laws to show that the execution of the document by the person signing it is in order.

(ii) When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the manager or managing body. Such expression should be avoided.

5. When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person as apart from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers, of partners of bind each other in this respect are strictly limited.

6. As the standard forms usually provide for execution by a single individual on his own behalf a copy of the more usual forms of execution for other transactions is attached. The appropriate form should be included in the draft; and if any particular difficulty arises it should be specifically referred to the Legal Remembrancer.

7. All references to specified sums of money, terms of years and so on should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.

8. Schedules, maps and plans form part of a draft, and should always be included in any draft which is to be sent to the Legal Remembrancer, for scrutiny.

Forms for Execution

1. (In the case of a Firm) :- (Name or names of vendee firm or partner thereof.)

Signed by the above mentioned firm of —

through Partner of the said firm.

N.B.— *The form of execution by the second party, a vendee, should be one in the appropriate form as follows: -*

In the presence of

Signature_____

Address _____

Description_____

Signature_____

Address _____

Description_____

N.B.— *The Collector should satisfy himself from a partnership deed on otherwise that the executant has full power as such to bind the firm, - vide section 58 (d) of the Indian Partnership Act, 1932; failing which a special power-of-attorney should be demanded from absent partners in favour of the person signing, which should be retained with Government's copy of the conveyance.*

2. (In the case of a Society) :-

The seal of the_____(the society hereinbefore referred to) was hereunto affixed by virtue of a resolution of the Governing Committee No._____ dated the day of _____ 19 .

In the presence of:-

Member of the Governing Committee.

Member of the Governing Committee.

Member of the Governing Committee.

3. (In the case of a Company) :-

The seal of the_____ Company Limited, was affixed by virtue of the resolution of the Board No._____ dated, the day of _____19__

In the presence of :-

Director

Director

Secretary.

N.B.— *In the case of either a society under Act XXI of 1860, or II of 1912 of a company incorporated under the Companies Act, the Collector should require a copy of the resolution above referred to be certified correct (either by one of the members of the Governing Committee of the Society or by a Director or a Secretary of the Company, as the case may be) authorizing the particular executant or executants to sign or to affix the seal. It is however, not necessary for the persons mentioned above always to execute the conveyance itself. And it is sometimes not convenient for them to do so in person as it involves all the officers in question appearing before the Sub-Registrar and bringing with them the seal of the Society or Company. If they so desire they may execute a special power-of-attorney authorizing any respectable person preferably one of their own body to do all things necessary for the single transactions, viz., "the completion of the conveyance" which will be referred to in the preamble to such power-of-attorney. In that case the power-of-attorney will require to be executed on paper stamped at Rs. 2, and, though it need not be registered or authenticated by the Sub-Registrar the Collector may require the same to have been attested under section 85 of the Indian Evidence Act. Where the conveyance is executed by an Attorney it will be presented for registration by the Attorney.*

PART - II

Omitted

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APPENDIX - 6

(Referred to in Rules 2.48 and 3.52 and sub-rule 1 below 7.12)

Destruction of Record

PART - I

GENERAL

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith, as may be prescribed by Government with the concurrence of the Accountant General:-

(a) The following should on no account be destroyed:-

Records connected with expenditure which is within the period of limitation fixed by law.

Records connected with expenditure on projects, schemes, or works not completed, although beyond the period of limitation.

Records connected with claims to service and personal matters affecting persons in the service.

Orders and sanctions of a permanent character until revised.

(b) The following should be preserved for not less than the periods specified against them:-

<table>
<tr><th colspan="2">Description of records</th><th>Period of preservation in year</th></tr>
<tr><td>(i) not exceeding Rs. 24</td><td>1</td><td rowspan="2">Provided that where local check is exercised by departmental authorities or by Accountant General’s office vouchers should not be destroyed until audit for the relevant period has been conducted and objections settled.</td></tr>
<tr><td>(ii) exceeding Rs. 24</td><td>3</td></tr>
<tr><td colspan="2">Detailed budget estimates of an office</td><td>5</td></tr>
<tr><td colspan="2">T.A. bills and acquittance rolls relating thereto</td><td>3</td></tr>
<tr><td colspan="2">Service books</td><td>5 (after death of retiree or ceasing of family pension liability, whichever is later.)</td></tr>
<tr><td colspan="2">Leave accounts of non-gazetted Government employees</td><td>3 after death of retirement</td></tr>
<tr><td colspan="2">Cases in which invalid pensions have been sanctioned</td><td>25 or three years after the death of pensioner.</td></tr>
</table>

Other pension cases	5 (after retirement)
Statement of monthly progressive expenditure and correspondence relating to	2
Pay bill and acquittance rolls, where these are maintained separately, of Government employees for whom no establishment returns are submitted or no service books or service rolls are maintained.	35
Pay bill of other classes of Government employees and acquittance rolls for pay and allowances (other than travelling allowance) when maintained separately (See No 1 and 2 below)	6
Muster Rolls	Such period as may be prescribed in this behalf as the department regulations subject to the minimum of three account years excluding the year of payment.

Note 1.— *Establishment pay bills and acquittance rolls up to and for the year 1928 in the case of those in superior service and up to and for the year 1935 in the case of those in class IV servants should be preserved for 35 years.*

Note 2.— *Before any pay bills are destroyed, the periods of temporary and officiating service, as recorded in the service books or service rolls (as the case may be) of the Government employees concerned should be verified by the head of the office from the pay bills and the fact of such verification should be recorded under proper attestation in the service books or service rolls (as the case may be). In regard to temporary and officiating service, the head of the office should also invariably give necessary particulars with reference to rules 3.19 and 3.20 of the Punjab Civil Service Rules, Volume-II with a view to enable the Audit Office to decide later on by reference merely to such particulars whether the temporary or officiating service will qualify for pension or not For example in the case of officiating service. The nature of the vacancy in which the Government employee officiated and in the case of temporary service, whether the temporary post was subsequently made permanent should be stated.*

Note 3.— *The periods of preservation of accounts records in Public Works Offices are prescribed separately by Government.*

(c) Where a minimum period after which any record may be destroyed has been prescribed, the Head of a Department, the Divisional or District Officer may order in

writing the destruction of such record in their own and subordinate offices on the expiry of that period counting from the last day of the latest official year covered by the record.

(d) In regard to land presented to Government in the form of rent-free leases for specific purposes, the departmental file regarding negotiations with the owners of land for such leases should not, in the interest of lessor and lessee, be destroyed until the land is returned by the department concerned to the owner or their successors.

(e) Heads of Departments are competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Accountant General should be forwarded to him for his concurrence in their destruction before the destruction is ordered by the Head of Department.

(f) Full details should be maintained permanently, in each office, of all records destroyed from time to time.

PART II - SPECIAL RULES RELATING TO DESTRUCTION OF TREASURY RECORDS

(1) The following Treasury records may be destroyed under the written order of the Deputy Commissioner, after the periods noted against each, the periods reckoning from the termination of the official year to which the records pertain.

There is, however, no objection to any of these records being preserved for a period longer than that prescribed here, if it is considered necessary in any case.

	Description of records	**Period after which to be destroyed**
(1)	Advice lists of supply bills and drafts or Reserve Bank “Bank” Government drafts	6 years
(2)	Treasurer’s Balance Sheet	6 years
(3)	Application for supply Bills, Government drafts	6 years
(4)	Budget Estimates	6 years
(5)	Cash Balance Report (Monthly)	3 years
(6)	Weekly Balance Report	1 month
(7)	Certificate of charge of Treasury	6 years
(8)	Challans for money paid in the Treasury	6 years
(9)	Duplicate lists of Revenue money orders received with Revenue money order cheque from the Post Office	6 years
(10)	Challans of cash paid on account of Income-tax	6 years
(11)	Check register of bills or drafts payable	12 year

(12)	Counterfoils of Bills issued	3 year
(13)	Daily Cash Transactions	12 years
(14)	Deposit Repayment Register	12 years
(15)	Ledger Registers	12 years
(16)	Receipts of the Postal Department for money drawn from the Treasury and challans accompanying Postal Remittances to Treasury	5 years
(17)	Documents in connection with the issue and payment of telegraphic transfers	1 year if there is not reference out standing in respect of the transfer
(18)	Register of Bills or Drafts issued	12 years
(19)	Register of Bills or Drafts paid	12 years
(20)	Register of Currency Notes	12 years
(21)	Register of uncurrent coins	12 years
(22)	Resource Estimates	6 years
(23)	Correspondence with Accountant General regarding accounts	12 years
(24)	Subsidiary Registers of Receipts and payment	12 years
(25)	Tehsil Cash Orders	5 years
(26)	Tehsil Siah (Daily Sheets of Receipts and Payments)	6 years
(27)	Treasurers Vernacular Cash Books	3 years
(28)	Treasurers Bahis in Hindi maintained at the Treasuries of which the business is conducted by the Bank	25 years
(29)	Treasury correspondence with offices other than Accountant General	6 years
(30)	Monthly Abstract Account	1 year
(31)	Indent for Treasury Forms	3 years
(32)	Indent for Bills or Draft Form	3 years
(33)	Indent for small silver, copper and currency Notes	3 years
(34)	Annual requisition for small silver and copper coins	3 years
(35)	Extracts Register of Small Coin Depot Transactions	1 year
(36)	Specimen signature of Treasury Officers	1 year from the date if ceases to be current.
(37)	Annual Return of mortality of pensions	1 year

(38)	Requisition for correction of Treasury Accounts	1 year
(39)	Treasurers Register of stamps sold and discount allowed	25 years
(40)	Register of cash orders issued on Sub-Treasuries	6 years
(41)	Invoice of Currency Notes dispatched	3 years
(42)	Invoice of Remittance	3 years
(43)	Forms of objection to payments by Treasury Officers	3 years
(44)	Register of challans issued	6 years
(45)	Register of orders of payment	3 years
(46)	Counterfoils of Tehsildars cheques	3 years
(47)	Register of retrenchments	3 years
(48)	Banking Ledger of Municipalities	12 years
(49)	Counterfoils of Treasury Statement receipts	6 years
(50)	Stamp Transactions Statements	3 years
(51)	Annual Stamp Returns and Reports	3 years
(52)	Monthly return of sale of Stamps	3 years
(53)	Monthly statement showing he discount paid on sale of stamps	3 years
(54)	Correspondence regarding permanent advances held in stamps	1 year
(55)	Office copies of Quarterly Certificates of adequacy of postage stamps and postal stationery	3 years
(56)	Annual forecast of all stamps	3 years
(57)	Indent for stamps	1 year
(58)	Single lock stamps register and double lock stamps register	12 years
(59)	Dakhila Bahi	3 years
(60)	Register of Kismwar	12 years
(61)	Siah Nawis Register	12 years
(62)	Abstract of Municipal Funds	25 years
(63)	Statement of receipts and disbursements of Post Office	12 Years
(64)	Abstract Statement of Canal Revenue	3 years
(65)	Memo of vouchers	1 year
(66)	Plus and Minus Memo of Local Funds, Stamp	25 years

	and Opium	
(67)	Plus and minus Memo of Deposits	25 years
(68)	Verification Statement of Currency	3 years
(69)	Statement of Sheriff's Petty Account	6 years
(70)	Return of Shroff marked, light weight and counterfeit coins	1 year
(71)	Return of Shroff marked, silver coins, cut and broken	1 year
(72)	Return of Shroff marked, copper coins	1 year
(73)	Assignment Register	1 year
(74)	Banking Ledger of Cantonments and District Funds	12 years
(75)	Statement of Currency Notes held in Currency Agency on 24thDecember	1 year
(76)	Office copies of Currency slip	3 months
(77)	Office copies of cash accounts and list of payments	3 years
(78)	Treasury irregularity statement	3 years
(79)	Original Tehsildari letters of credit and counterfoils	5 years
(80)	Notice of new Cheque Books	On receipt of 2nd notice.
(81)	Currency Cash Books	25 years
(82)	Correspondence regarding refunds	6 years
(83)	Notice of closure of treasuries Description of records	1 year Period after which to be destroyed
(84)	Files of original notices of stoppage of payment of lost currency notes	25 years
(85)	Quarterly Statement of Currency Notes, viz the detailed statement of register posted daily for each quarter separately	1 years
(86)	Quarterly Return of Currency Notes, i.e., the Register maintained in Treasuries and Sub-treasuries	3 years
(87)	Memorandum Books	As soon as the Book is exhausted.
(88)	Counterfoils of Salt receipts	1 year
(89)	Form B.M.31	2 years
(90)	Clearance Register of Deposits	12 years

(91)	Letters of the Accountant General authorizing payment of :-	
	General Provident Fund and other Funds (Final payments)	6 years
	General Provident Fund and other Funds (Temporary advances and insurance premia)	3 years
	Scholarships	Period of sanction
	House Building Advances	5 years or until the whole amount of principal and interest accruing thereon is recovered.
(92)	Letters of credit issued in favour of various Departments	1 year from the date on which period of the currency expires.
(93)	Advice lists of Hong Kong money orders	3 years
(94)	Credit Notes for conveyance of Treasury by Railways	3 years
(95)	Retrenchment slips received from the Audit Office	1 year
(96)	Treasury Dak Books	1 year
(97)	Office copies of Telegrams	1 year
(98)	Pay Slips	1 year
(99)	Pre-audit Bill Slips	1 year
(100)	Money Order acknowledgements in respect of Military Pension	5 years
(101)	Money Order acknowledgements in respect of Civil Pensions	3 years
(102)	Discharged or cancelled Treasury Bills	10 years after the date of their payment or cancellation by renewal, subdivision, etc.
(103)	Cash Book (I.A.E.A.— 125)	5 years
(104)	Correspondence:-	
	(a) Pension arrear claims, files of	3 years
	(b) Miscellaneous, files of	3 years
	(c) Used pension certificates in lieu of which fresh one were issued, files of	3 years
(105)	Lists of cheques and Government drafts drawn (I.A.F.A-129)	3 years excluding the year of issue.
(106)	Lists of cheques and Government drafts	3 years excluding the year

	cancelled (I.A.F.A-133)	of issue.
(107)	Receivable Order Book (I.A.F.A-507)	2 years
(108)	Cash Assignment Register(I.A.F.A-276)	3 years
(109)	Authorities for payment of pensions with connected papers (other than Indian Military Pensioners)	One year after the payment of the arrears of pension to the legal heirs of the pensioner.
(110)	Authorities for payment of pensions to Military Pensioners with connected papers	Currency of the award or till transfer, to be returned to the C.M.A. and Pension soon after the pensioner's death.
(111)	Descriptive Rolls (I.A.F.A-369) 366, etc.	(1) In ordinary cases, 3 years after the accounts to which they related have been settled. (2) When a pensioner has not drawn pension for 3 consecutive years—3 years from the date of last payment. Roll to be returned to the C.M.A. and Pension thereafter (3) When no claim to arrear is received from the heirs after the pensioner's death- 3 years from the date of death. Roll to be returned to the C.M.A. and Pension thereafter.
(112)	Old Pension Payment Orders and disposed of cases regarding payment of arrears of pension of deceased Pensioners to their legal heirs	3 years.
(113)	Indent of cheque forms (Civil and Public Works Department)	3 years
(114)	Requisition Forms for Public Works cheque and Receipt Books	3 years
(115)	Daily account of payments and receipts received from the Banks	4 years
(116)	Review on working of treasuries	12 years
(117)	Accountant's daily balance sheets	6 years
(118)	Counterfoils of cheques	3 years
(119)	Receipt books	3 years

(120)	Treasury pass books	3 years
(121)	Requisition form for tehsildar cheque books and their acknowledgement by the officer concerned	3 years (the acknowledgement should be destroyed on receipt of a subsequent acknowledgement)
(122)	Letters sanctioning grant top District Boards, Municipalities, Scholarships, gratuity, provident funds, et c.	6 years, Sanctions of a permanent nature should be preserved in perpetuity
(123)	Inspection notes on treasuries and sub-treasuries	5 years
(124)	Correspondence regarding dispatch of un-current coin to the bank	3 years
(125)	Quarterly statement of counter feit cut or broken coins	1 year
(126)	Quarterly statement of remittances within the district	1 year
(127)	Statement of arrears of pension due to heirs of deceased pensioner	6 years
(128)	Forwarding letters of pension payment orders issued by the Accountant General, Punjab	1 year
(129)	Departmental sanctioning orders of pensions	1 year
(130)	Statement of Lapsed deposits permanently	12 years
(131)	List of loan applications	2 years
(132)	Loan notifications	10 years
(133)	Intimations of stopped securities in connection with the conversion of old loans or the discharge of old loans	10 years
(134)	Instructions in connection with new loans on discharge of old loans	10 years
(135)	Other correspondence of ephemeral nature	One Year
(136)	Advices of enfacement or cancellation of payment in interest on G.P. Notes	2 years
(137)	Acknowledgement of Scrip and interest payment orders	5 Years
(138)	Register of War Bonds received for conversion	3 years
(139)	Application for conversion of securities and acknowledgement of receipt of securities tendered for conversion	3 years
(140)	Register of securities tendered for renewal, consolidation or sub-division	3 years

(141)	Register of interest warrants	10 years
142)	Statement of uncurrent coins rupees, etc., withdrawn from circulation	3 years
(143)	Payment order of coupons of bearer bonds at sub-treasury	20 years, or until interest ceases to be paid from the sub-treasury.
(144)	Register of bonds registered for payment of coupons at a treasury	20 years
(145)	Register of coupons paid	1 year
(146)	Detailed list of bonds of which the coupons are payable at a treasury	1 year
(147)	Register of promissory notes enfaced for payment of interest at a treasury	20 years
(148)	Detailed list of notes enfaced for payment of interest at a treasury	1 year
(149)	Register of payment of interest	1 year
(150)	Payment order of interest on promissory notes at a sub-treasury	20 years or until interest ceases to be paid from the sub-treasury
(151)	Acknowledgement for securities tendered for renewal, consolidation or sub-division	3 years
(152)	Register of Government securities deposited for safe custody	10 years
(153)	Application for safe custody of Government promissory notes	2 years
(154)	Acknowledgement of receipt of Government promissory notes received for safe custody at the treasury	1 year
(155)	Ledger account of Government promissory notes	10 years
(156)	Application for withdrawal of Government promissory notes held in safe custody	2 years
(157)	Register of receipts and disposal of notes held in safe custody	10 years
(158)	Interest Distribution Register	3 years
(159)	Covering list of promissory notes returned by post	3 years
(160)	Register of safe custody of duplicate keys	3 years
(161)	Token Register	3 years
(162)	Gazetted check register	15 years

(2) The following records should not be destroyed:-

Sr. No.	**Description of records**
(1)	Circulars.
(2)	Deposit Receipt Registers.
(3)	General and other important letters.
(4)	Registers of Permanent Pay Orders.
(5)	Statements of Advances.
(6)	Treasury Cash Books.
(7)	Treasury Cash Balance Sheets.
(8)	Register of Powers of Attorney.
(9)	Register of Transfer of Government Promissory Notes.
(10)	Register of Stock Certificates.
(11)	Register of Promissory Notes deposited for safe custody on which interest is payable
(12)	Check Register of India Military Pensioners (I.A.F.A.— 389).
(13)	Check Register of Payment by Money orders.
(14)	Pension Payment and Check Register for other than India Military Pensioners (I.A.F.A.— 330).
(15)	Payment Register of British Pensioners (I.A.F.A.— 331).
(16)	Payment Register of Subsistence Allowance to Orphan (I.A.F.A.— 331).
(17)	Payment Register of Widows and Orphans maintained in Charitable institutions (I.A.F.A.— 336).
(18)	Pension Circulars.
(19)	Register of padlocks.
(20)	Register of safe custody of sealed parcels for safe custody.

(3) The following periods have been prescribed in respect of old securities of the Punjab Government in the possession of the Public Debt Office:-

(1) Punjab Bonds which have been paid on or after the due date or in place of which a duplicate or a renewed security have been issued may be destroyed after 10 years from the dates mentioned in clauses (a), (b) and (c) of section 18 of the India Securities Act, 1920.

(2) Heirship certificate recognised by the Punjab Government may be destroyed after 3 year.

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APPENDIX - 7

Cancelled

APPENDIX - 8

(Referred to in P.F.R. 3.24 (ii))

List of Periodical and Occasional returns submitted by Treasury Officers to the Accountant General, Haryana

Sr. No.	Name of return	Due date
1.	Clearance Register of deposits	April each year
2.	Statement of deposits due for lapse to Government	Ditto
3.	Annual indent for Government Drafts	15 November
4.	Annual indent for civil and Public Works Department Cheque Books and Receipt Books	31st January
5.	List of all retired Government employees of gazetted rank drawing pensions from the treasury, whose death reports have been received within the preceding 12months	1st week of September
6.	Intimation of figures of the Central Receipts and Payments	Bi-weekly
7.	Figures of Sale proceeds of Postage and Service Stamps	4th of the following month

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APPENDIX - 9

[Referred to in P.F.Rs. 3.23 and, 3.50]

Rules framed by the Union Government for the supply and distribution of stamps.

(The portions placed ( ) contain orders or references to the orders issued by the Punjab Government under the various rules of the Central Government.)

Extent of application.— These rules apply to the extent set forth therein, to all classes of stamps including match excise banderols and to all parts of India; provided that the application of rules 13 to 38 is limited in the Parts A and C States to postage and other stamps that are the property of Central Government unless the Government of any such State elects to extend them in whole or in part to stamps, judicial or non-judicial, that are the property of the State Government.

[Provisions of rules 13 - 38 have been extended by the Punjab Government to non-judicial and court-fee stamps that are the property of the Punjab Government.]

Explanations.—

(1) The term postage stamps" except where expressly otherwise provided will include "postal and telegraph stationery".

(2) The expressions "stamps", non-postal "stamps and match excise banderols" except where expressly otherwise indicated will include match excise banderols issued by the Government of Burma.

PART - I

PRINTING AND SUPPLY

A - Security Printing Press

1. Postage stamps, match excise banderols and all revenue stamps, both judicial and non-judicial, which form sources of central revenues, shall be printed only at the Security Printing Press at Nasik Road.

2. The Press shall also print and supply such revenue stamps as may be required by the State Governments on such terms as the Government of India may determine from time to time .

3. The Officer in charge of the Press is designated Master, Security Printing, India. He is also ex-officio Controller of Stamps and in that capacity works under the immediate control and directions of the Central Board of Revenue.

4. The rules do not regulate the administration of the Press by the Master, Such administration shall be regulated by the rules and orders, both general and special, issued by the Government of India from time to time.

B - Central Stamp Store

5. Attached to the Press shall be a Store which shall be called the Central Stamp Store. That Store shall be in the immediate charge of the Deputy Controller of Stamps, who will work under the Master, Security Printing in the latter's capacity as Controller of Stamps.

6. The Central Stamp Store shall ordinarily maintain a reserve stock of stamps and postal stationery based on the probable monthly consumption as follows:-

		Minimum (months)	**Minimum (months)**
I.	**Postage stamps:-**		
(1)	Postage stamps other than one anna stamp booklets	6	3
(2)	One anna stamp booklets	3	2
(3)	Postal stationery	3	2
II.	**Non-postal stamps which form sources of Central Revenues:-**		
(1)	Adhesive stamps	6	3
(2)	Impressed stamps	6	3
(3)	Match excise banderols	3	2
III.	**Non-postal stamps which form source of State Revenues**	As may be settled between the State Government concerned and the Controller of Stamps.	

[It has been settled with the Controller of Stamps, Central Stamps Stores, Nasik, that the reserve stock of non-postal adhesive and impressed stamps to be maintained at the Central Stamps Store for the Punjab State shall be equal to three months' probable requirements of the treasuries in the State.]

* * * * * *

7. *Cancelled.*

C - Forecasts, etc.

8. The Controller of Stamps shall be responsible for regulating the supply of all kinds of stamps to Central area. As regards States his responsibility will be confined to supplying the stamps that are required by the State Governments.

9. (i) To enable the Master to provide for adequate stock of raw materials (e.g., paper, ink, etc) in the security Press, a consolidated forecast shall be sent to the Controller of Stamps, Nasik Road, not later than the 15th of June, every year in the form prescribed under rule 9 (ii) by the officers noted below:-

(a) Officers in charge of local depots in central areas will send a forecast in respect of non-postal stamps (excluding match excise banderols) which should also include the requirements of branch depots, if any.

(b) Officers appointed by the State Government will send a forecast in respect of non-postal stamps (excluding match excise banderols) after obtaining the necessary information from the various local depots.

(c) Officers appointed by the Central Government (vide note below) will send a forecast in respect of match excise banderols after obtaining the necessary information from the local depots concerned.

Note.— *Each of the following officers shall be deemed to be " an officer appointed by the Central Government" in respect of the States or areas noted against each for the purpose of submission of forecast and indents for match excise banderols :-*

The Collector of Union Excise, Delhi.

(ii) All forecasts shall show in separate columns for each denomination of stamps (whether a supply is required or not), the actual issues during each of the preceding three years, the average annual consumption based on the issues of the preceding three years, the balance in and of 1st April, the estimated issues for the current financial year and the forecast of stamps which the Central Stamps Store will be required to supply during the ensuring year.

(i) The Financial Commissioner, Revenue, has been appointed by the Punjab Government as the officer referred to in rule 9 (i) (b). All correspondence on the subject should accordingly be addressed to the Revenue Secretary to the Financial Commissioner.

(ii) The Postmaster-General, Punjab is the head of Postal Circle in the Punjab.

10. (i) Indents for replenishment of stock shall be prepared as below by officers-in-charge of local depots:-

(a) In respect of non-judicial and impressed court-fee stamps of the denominations of Rs. 25 and above, all non-judicial adhesive stamps (other than half-anna, one anna, two annas, and four annas, revenue stamps), adhesive court-fee stamps of the denominations of Rs. 5 and above annually to meet the estimated consumption during the twelve months as specified below:-

Indenting Officer's State or Area	**Latest date before which indents should reach the Central Stamp Stores, Nasik Road**	**Year covered by the indent**
* * *	* * *	* * *
The Punjab	31st March	Year commencing from 1st

* * *	* * *	August following * * *

In respect of postage stamps (public or service) of the denominations of Rs. 5 and above, the officers in charge of local depots in all Part A, B and C States shall submit indents annually to meet the estimated consumption during the twelve months commencing from 1st July, following so as to reach the Central Stamp Store not later than the 1st April each year together with their indents for the July to September quarter for postage stamps of the denomination lower than Rs. 5 and free postal stationery.

(b) In respect of all non-postal stamps other than those mentioned in (a) above and (c) below, to meet four months estimated consumption as specified below:-

Period covered by the indent	**Latest date before which indents should reach the Central Stamps Store.**
1st April to 31st July	30th November.
1st August to 30th November	31st July.
1st December to 31st March	31st March.

Note.— *The latest date by which non-postal stamp indents referred to in (a) and (b) above should be submitted by officers in charge of local depots to the officer appointed under rule 9 (i) (b) shall be fixed by the State Government concerned.*

(c) In respect of match excise banderols, postage stamps of denominations less than Rs. 5 and postal stationery, not later than the 15th of the first month of every quarter, to meet the estimated consumption during the next quarter.

(d) The indents shall show in separate columns for all denominations of stamps, irrespective of whether a supply is required or not:-

(1) the balance in the local depot, on the first of the month in which the indent is due for submission,

(2) the quantity due against previous indents pending compliance with the Controller of Stamps,

(3) the quantity sold during the preceding year or four months or quarter according as the indent covers the requirements for a year or four months or a quarter, respectively, including issues to branch depots,

(4) the quantity required for the next year or four months or quarter, as the case may be, and

(5) the quantity passed by the scrutinizing officer.

(ii) Indents for postage stamps should be sent to the Controller of Stamps direct for scrutiny and supply, those for non-postal stamps and match excise banderols being submitted to him through the officer appointed under rule 9 (i) (b) and rule (i) (c), respectively.

Note.— *For the definition of local Depots, so far as it relates to stamps that are the property of the Central Government see rule 13. So far as it concerns stamps that are the property of the State Governments, the local depots shall be such as may be appointed by those Governments.*

[For rules prescribed by the Financial Commissioners for the preparation and submission of indents for non-postal stamps see Chapter 2 of part III of the Punjab Stamp Manual.]

11. The Controller of Stamps shall have discretion to comply with an indent partially . As regards indents for non-postal stamps for States, however, he will comply with indents as received without question if he has the necessary stocks in hand.

12. The Controller of Stamps shall furnish the officers mentioned below with copies of invoices relating to the issues during each month from the Central Stamp Store to each local or branch depot :-

(1) the Heads of Postal Circles— copies of invoices relating to supplies of postage stamps,

(2) the officers appointed under rule 9 (i) (c)— copies of invoices relating to supplies of match excise banderols.

* * * * * * *

The copies of invoices should reach the officer noted above not later than the 15th of the month following that in which the supplies are made.

[Invoices pertaining to non-postal stamps are sent to Financial Commissioner by the Collector, while those relating to postal stamps are forwarded by him to the Postmaster-General, Punjab, direct.]

PART - II

DISTRIBUTION, CUSTODY AND SALE

A - Local Depots and Branch Depots and Stocks to be kept

13. Every treasury including those attached to salt agencies shall be a local depot for the custody and sale of stamps of all descriptions, State Governments may establish local depots at places where there is no treasury; provided that match excise banderols shall be stocked at the local and branch depots selected by the State Governments for the purpose.

[In the Punjab no local depot has been established at a place where there is no treasury.]

14. Each local depot shall, unless the State Government otherwise directs, maintain a reserve stock of stamps not less than the probable consumption of three months in the case of postage stamps and match excise banderols and four months in case of non-postal stamps in addition to the stock required for the quarterly or four monthly or annual consumption as the case may be. The State Governments may direct that the supply to be maintained either generally or in respect of any particular kind of stamp or in certain local depots, shall be equal to the probable consumption of such other period as they deem expedient.

[Each local depot in the Punjab is required to maintain a reserve stock of postage stamps. Postal stationery and non-postal stamps of all denominations, not less than the probable consumption of three months, in addition to the stock required for the quarterly or annual consumption for which indents are submitted quarterly and yearly respectively.]

15. If the supply of stamps in any, local depot should run short before the receipt of the supply from the Central Stamp Store, the officer in charge of the local depot should indent for a supply from a neighboring depot, sending a copy of the indent to the Controller of Stamps, Nasik Road, or to the officer appointed by the State Government under rule 9 (i) (b) or 9 (i) (C) as the case may be, who controls the supply of stamps required.

[Also see rules 22 to 30 of the Indent Rules, Chapter 2 of Part III of the Punjab Stamp Manual.]

16. Emergent indents on neighboring depots as authorized in rule 15mayordinarilybe made on a depot in the same State. If the depots in another State, the general or special orders both of the State Government, controlling the supplying depot and of the State Government controlling the indenting depot will be necessary.

[Also see rules 22 to 30 of the Indent Rules Chapter 2 of part III of the Punjab Stamp Manual.]

17. Subject to the proviso to Rule 13, every subordinate branch, or tehsil treasury shall be a branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the branch dept, the State Government may direct the closing of the branch depot: provided that, without the previous sanction of the government of India, the State Government may not order that the maintenance of a stock of postage stamps in a sub-treasury may be dispensed with even if the post office authorities do not require it.

18. The supply to be kept in a branch depot should be not less than the probable demand for three months in respect of postage stamps and four months in respect of non-postage stamps; but the Chief Controlling Revenue Authority for the purpose of the Indian Stamp Act, 1899, may direct that the supply shall be equal to the demand of any other period, instead of three months in respect of postage stamps and four months in respect of non-postal stamps, which it may consider expedient. The stock should be kept up to this

amount by indenting and obtaining supplies from the local depot from time to time as may be necessary.

[See rule 34 of Chapter 2 of Part III of the Punjab Stamp Manual. The stock of stamps at each branch dept should never be less than sufficient for one month's nor more than sufficient for two month's average consumption.]

19. As soon as the number of stamps in the branch depot not receiving its supplies direct from the Central Stamp Store falls below the number issued from the depot in the preceding four months, the officer-in-charge of the depot shall prepare an indent for a supply to the probable consumption of two months. The indent shall show, in separate columns for all denominations of stamps, whether a supply is required or not, the balance in the branch depot, the quantity sold in the preceding four months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding four months. The periods of "four months" and "two months" in this rule may be altered by the Chief Controlling Revenue Authority appointed by the competent authority for the purpose of the Indian Stamp Act, 1899, to such other periods as sit may deem expedient.

[Branch depots in the Punjab shall be so supplied with stamps that ordinarily the balance of stamps in each branch depot should never be less than sufficient for one month's nor more than sufficient for two months, average consumption (Rule 34 of Chapter 2 of Part III of the Punjab Stamp Manual]

20. Branch depots authorized to receive supplies direct from the Central Stamp Store should keep as reserve stock quantities approximating to the consumption of three months in the case of postage stamps and match excise banderols and four months in the case of non-postal stamps in addition to the quarterly or four monthly or annual demand.

[No branch depot in the Punjab is authorized to receive supplies of stamps direct from the Central Stamp Store.]

B - Accounts, Returns, Storage, etc.

21. As soon as possible after the arrival of supply of stamps from the Central store or from another local depot, the officer-in-charge of the boxes or packets and satisfy himself that they bear no marks or tampering. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened, one at a time, in the presence of the Treasury Officer, who must be watching all the time the boxes or packets are being opened and their contents examined and counted. In no case must a second box or packet be opened until contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 26. The number and value of stamps received shall be compared by the officer-in-charge with the invoice submitted and a receipt shall be

sent to the officer who sent the stamps as soon as may be convenient and in no case later than fifteen days after the arrival of the stamps.

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part III of the Punjab Stamp Manual.]

22. The State Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depot, and as to the description of stamps which the officer-in-charge himself must count. Such orders may include instructions that a certain percentage only of each denomination of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt and the remainder, if the percentage opened are all found correct left with seals un-broken to be counted, as they are required, on being given out from double lock. The officer-in-charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. Thereafter, he shall be deemed to have taken over on behalf of the Government or department whose source of revenue the stamps are, full responsibility for the correctness of custody of the quantities received and the consignee shall be exonerated from liability in respect of any discrepancy noticed subsequent to the taking over of the stamps and the return of the receipt unless it is conclusively proved to the satisfaction of the Government of India in the Ministry of Finance (Central Revenues) that the discrepancy occurred prior to the dispatch of stamps from the Central Stamps Store and that notwithstanding the strict observance of the rules and orders on the subject the discrepancy could not be detected at the time of taking over. Any such discrepancy should be immediately reported by the officer-in-charge both to his administrative head and to the Controller of Stamps for investigation. The inside wrappers (all complete) of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from Central Stamps Store should invariably be preserved till the whole contents of the packets have been examined and found correct.

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part III of the Punjab Stamp Manual.]

23. In respect of supplies of non-postal stamps (other than match excise banderols) the Controller of Stamps shall send an invoice in triplicate to the local depot to which supplies are sent from the Central Stamp Store, showing therein the denominations, the quantities, the face value, the manufacturing rate and the manufacturing value of the stamps supplied. The original copy of the invoice will be retained in the local depot and the duplicate returned to the Controller of Stamps with the acknowledgement of the officer-in-charge of the local depot ordinarily not later than seven days and in special cases not later than fifteen days after the receipt of the consignment of stamps. The triplicate will also be acknowledged and forwarded at the same time to the officer appointed under rule 9(i) (b). The acknowledgement of the officer-in-charge of the local depot shall read as follows:-

"I certify that the stamps invoiced above have been duly checked on receipt in accordance with the rules. I have satisfied myself as to their correctness, and I hereby acknowledge receipt of the stamps amounting in face value to Rs_____ (in words)".

Invoices relating to supplies to branch depots shall be returned to the Controller and to the officer appointed under rule 9(i)(b) through the officer-in-charge of the local depot concerned who shall countersign them. A consolidated bill in quadruplicate shall be sent by the Controller of Stamps to the officer appointed under rule 9(i)(b) by the 10th of each month showing therein the total manufacturing cost of all non-postal stamps dispatched during the previous month together with spare copies of all relative invoice. On receipt of the relative acknowledged copies of invoice from the local depots, the officer appointed under rule 9(i) (b) shall accept the Controller's bill and send the duplicate thereof to him with his acceptance of the debit of the bill duly accepted to the Accounts Officer concerned who, in turn, shall make the requisite adjustment against the balances of the State Government concerned by credit to the Central Government, the credit being passed on to the Accountant General, Bombay through the exchange account and shall forward a copy of the bill to the Accountant General, Bombay. It shall be incumbent on the part of the officer appointed under 9(i) (b) accepting the debit to see that copies of invoices are submitted to him by the officers-in-charge of local depots after acceptance without delay and that the amount of the Controller's bill is adjusted in time before the close of the financial year.

* * * *

24. In respect of supplies of postage stamps and match excise banderols the Controller of Stamps shall send as invoice in triplicate furnishing the details referred to in rule 23 to the local depot to which supplies are sent. The original copy of the invoice will be retained in the local depot, and the duplicate and triplicate returned to the Controller of /stamps with the acknowledgement of the officer-in-charge of the local depot in the form stipulated in rule 23. Officers-in-charge of branch depots shall return the duplicate and the triplicate copies to the Controller through the officer-in-charge of the local depot concerned who shall be collected in the Central Stamp Store and forwarded once a month to the Accountant General, Bombay, along with the monthly cash account of the Master, Security Printing, India for the purpose of raising debit against the departments concerned.

25. If any of the stamps received are found unfit for issue due to faulty manufacture, they should be returned at once to the Controller of Stamps, Nasik Road. The Press will not be liable to replace free of charge stamps, found unfit for issue from causes other than faulty manufacture. Stamps that are through any cause rendered unfit for issue at any time after receipt shall be disposed of in accordance with rules 48, 49 and 54 (b) and the rules framed by a State Government under rule 49.

[Also see rules issued by Punjab Government under rule 49 as contained in Chapter 7 of part III of the Punjab Stamp Manual.]

26. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer-in-charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipt and issues to and from the store under double lock. These entries shall checked by the officer-in-charge at the time when the stamps are deposited, and to correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, shall be verified and initialed by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed there-from, nor shall any entries be allowed to be made therein except in the presence of the officer-in-charge.

Note.— *In all cases where stamp registers have to be checked, the actual check of quantities against value is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should ever be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary at the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.*

[Also see rules for the dispatch and receipt of stamps in Chapter 3 of Part II of the Punjab Stamp Manual.]

C - Sales

27. The treasurer, or such other officer as the District Officer may direct, shall be the ex-officio vender of all descriptions of stamps in each local depot. Except as provided in the note below or in rule 33 sales to the Government departments, the public or to licensed vendors, shall not be made direct from the stores under double lock, such sales being made by the ex-officio vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

* * * *

* * * *

["Ex-officio-vendor" in the Punjab means the contracting treasurer for the time being of the treasury at the headquarters of a district or his agent.]

28. The stock to be made over to the ex-officio vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The ex-officio vendor will maintain a register of receipts into and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity requiring of each month in a form showing the

balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register and check the correctness of the arithmetical calculations made therein. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the single lock register, initial both registers and return the double lock at any intermediate date, but when it is necessary to make issues more than once in one day, the prescribed checks need be applied at each time of issue only to the particular descriptions of stamps given out from double lock. There shall be a fortnightly verification of the balance of stamps in the hands of the ex-officio vendor, unless the State Government desires that such verification should be more frequent in the local depot of the State concerned, e.g., on every day on which stamps are issued to the stamp vendor from double locks.

Note.— *The State Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, it they consider this desirable with reference to the amount of the treasurer's security or for any other reason.*

[The limits up to which treasurers of Sadar treasuries in the Punjab are permitted to hold stock of stamps in their separate custody in single lock are given in P.F.R. 35.

Also see rules prescribed by Punjab Government for verification of stamp balances in double and single lock of treasuries and sub treasuries. The Punjab Government have prescribed a surprise monthly verification of stamps I the single lock in charge of the ex-officio vendor, - vide rule 3, Chapter 4 of Part III of the Punjab Stamp Manual].

29. Form the stock so made over to his charge and kept by him under single lock the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the State Government may direct, entering therein, both in quantities and values the receipt from double lock, the daily sales and the balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold the amount realized on account of each of the five descriptions of stamps, namely, non-judicial, court-fee, postage match excise banderols, India and match excise banderols, Burma- being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

Note.— *This rule remain in force at the local and branch depots to which the State Government concerned do not extend the provisions of Rule 29-A.*

The ex-officio vendor shall maintain the single lock register in form Financial Commissioners Stereo Nos. 91-105 (b) either entirely in English or in Hindi or Urdu. English figures being in variably used to express numerals.

29-A.From the stock so made over to his charge and kept by him under single lock, the ex-officio vendor shall sell stamps to the public and to licensed vendors for cash. Challans,

separately for each class, i.e., non-judicial Court fee and postage stamps and match excise banderols will be presented by the purchaser to the Accountant who shall check the correctness of the particulars thereof, especially the discount claimed and note in a simple register the amount of the challan and the name of the purchaser. The challans, after check by the Accountant, should be presented with cash to the ex-officio vendor for the issue of stamps.

Post office requisitions for postage stamps shall be presented first to the Accountant who shall check and note them in the register of challans and then to the ex-officio vendor alongwith cash for the issue of stamps.

The ex-officio vendor shall enter the sales chronologically in his single lock register which shall be maintained in such language as the State Government may direct the receipts from the double lock and the daily sales, both quantities and values being entered therein and the balance in hand of different denominations of stamps being struck at the end of day. The register should be inspected and the correctness of entries made therein checked every day by the officer in charge of the depot who should initial the register in token of having exercised this check.

The ex-officio vendor shall return the challans and post office requisitions to the Accountant daily who shall prepare the daily accounts on their basis. Through the register of challans, the Accountant will watch the return of all challans and requisitions and bring any omission or discrepancy to the notice of the officer in charge of the depot.

Note 1.— *In places where there is a branch of the Imperial Bank of India doing Government business, the challans and post office requisitions shall be presented in duplicate, the extra copy being required by the Bank for making up its daily account.*

Note 2.— *Treasuries banking with a branch of the Imperial Bank of India maintains a register of challans prescribed in the rule 3.62 of Punjab Financial Rules, Volume I. The Same register may be used for noting the challans an requisitions for stamps.*

30. A District Officer may direct that the sales to the public of judicial and non-judicial stamps by ex-officio vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

[Ex-officio vendors are required to sell to the public non-judicial and court- fee stamps exceeding in value Rs. 100 each.]

31. The sub-treasurer, or such other officer as the District Officer may direct, shall be the ex-officio vendor of stamps at a branch depot.

[The sub-treasurer is the ex-officio vendor at branch depots.]

32. The officer in charge of the branch depot shall obtain his supplies from the local depot to which the branch depot is subordinate, in the same manner as the ex-officio vendor at the local depot obtains his supplies except that the indent and the stamps must be sent by post or messenger to and from the local depot, and that the examination of the balance in

hand and the comparison of the amounts shown with those in the indent shall be done by the officer in charge of the branch depot. In case where there is likely to be distinct saving of cost or greater security of the stamps in transit, the State Government may empower the Board of Revenue or other superior revenue authority to sanction, subject to timely notice of such sanction being given to the Controller of Stamps, the dispatch of stamps direct from the Central Stamp Store to a branch depot, such supplies being passed through the accounts of the local depot and treated by the Controller of Stamps, as supplies to the local depots to which the branch depot is subordinate.

The receipt and examination of stamps on arrival from the Central Stamp Store or a local; depot should be conducted in the manner laid down in Rule 21.

Except where the officer in charge of the branch depot has been appointed ex-officio vendor, the ex-officio vendor shall obtain his supplies from the officer in charge of the branch depot in the same manner as the ex-officio vendor at the local depot obtains his supplies from the officer in charge.

[(i) Separate rules have been issued by the Punjab Government for the dispatch and receipt of stamps in sub-treasuries. See Chapter 3 of Part III of the Punjab Stamp Manual.

(ii) No branch depot in the Punjab receives its supplies from the Central Stamp Stores, Nasik Road, direct.]

33. (i) Where the officer in charge of the branch depot has been appointed ex-officio vendor, sales to the public or licensed vendors may be made direct from the double lock, and the register of receipts into and issues from single lock prescribed in Rule 28 of these rules need not be maintained.

(ii) In all other cases, State Governments shall fix the period, a supply for which shall be kept under single lock by the ex-officio vendor, and the remainder of the stamps in the branch depot shall be kept under double lock of the officer in charge of the branch depot and of the ex-officio vendor, and given out to single lock as required.

(iii) The Punjab Government has fixed either two days as the period for which supply of stamps and stamped paper should be kept under single lock by ex-officio vendors in branch depots with cash and opium valuing Rs. 500, or stamps or cash, and opium to the total value of Rs. 1,500 whichever is less.

34. Except as provided in the foregoing rule, sales from branch depots shall be made subject to the same rules as those from local depots.

35. On the last open day of September and March each year, the officer in charge of each local depot shall count, or have counted in his presence, the stamps in his depot, both those under double lock, and those under single lock, and shall require the officer in charge of the branch depots. He shall attach to the plus and minus memoranda for

September and March rendered to the Audit Officer concerned, a certificate in the following form:-

I do not hereby certify that I have personally examined and counted or had counted in my presence, the stamps of all descriptions in store in this depot on the September/March, 19 , and found by actual calculation of numbers and values, not less than 10 percent of the entries having been checked by me personally, that the Value of each description is as stated in the margin. Also that I have received similar certificates from the officer in charge of the subordinate branch depots that they have similarly counted the stamps in their branch depots on the last day of the month of September/March, 19 , of which the accounts are incorporated in the Head Treasury accounts and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the footnote[3].

The total value of stamps in this depot and the branch depots as found by the above certified examination, are therefore—

	Rs.
Non-judicial,	
Court fee	
Postage	
Match excise banderols, India	
Match excise banderols, Burma	

which amounts agree with the balances shown in the plus and minus memoranda for September/March, to which this certificate is attached (If there is any differences add "with the exception of the following differences the explanation of which is as follows").

[Also see rules prescribed by Punjab Government for verification of stamp balances in double and single locks of treasuries and sub-treasuries, as contained in Chapter 4 of Part III of Punjab Stamp Manual.]

36. Officers in charge of local depots shall forward to the local Accountant General such returns of the receipts and sales of stamps as the Comptroller and Auditor-General may direct, in the form of plus and minus memoranda or otherwise. A copy of the returns shall be sent simultaneously to the Heads of Postal Circles.

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3 *Non-judicial, Court-fee Postage, Match excise banderols, India, Match excise banderols, Burma,

[The directions issued by the Comptroller and Auditor-General are contained in Article 110 of Account Code, Volume II and notes there under.]

37. The Controller of Stamps shall send to the Accountant General such accounts of the transactions of the central and local depots as the Comptroller and Auditor-General may prescribe.

38. The Comptroller and Auditor-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules and for the check of the receipts issues and sales.

39. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of judicial and non-judicial stamps vary in different States and are prescribed by the State Governments.

[Separate rules have been issued by the Punjab Government for sale of judicial and non-judicial stamps, by licensed stamp vendors and the grant of discount to such persons, -- vide Chapter 5 of Part III of the Punjab Stamp Manual.]

D - Postage Stamps

40. Service stamps shall be sold by local depots to Government officials and semi-official bodies and institutions mentioned is clause 354 of the posts and Telegraphs Guide who will be required to certify in writing that the stamps will be used on prepaying postage on communications bona-fide on the service of a Government in India or for the purposes stipulated in the said clause of the Posts and Telegraphs Guide and for such other purposes as are authorized by the Post and Telegraphs Department.

Note 1.— *Service postage stamps may also be sold to the public, provided that the value to the stamps sold to any person at one time shall not be less than 10 shillings or Rs. 6-8-0, and that an extra charge of half percent calculated on the face value, shall as be made to cover incidental expenses.*

Note 2.— *Government officials to obtain service postage stamps from local depots may exchange such stamps either for service stamps of different denominations or, with the previous approval of the Director General of Posts and Telegraphs for ordinary postage stamps, provided that the stamp returned to the local depots are in a serviceable condition.*

Rules framed by the Punjab Government for sale of service postage stamps to Government employees are contained in P.F.R. 8.18, Volume I.

41. Ordinary postage stamps shall be sold for cash from local depots to officers in charge of post offices, at which letters are received for dispatch to persons licensed to sell non-judicial stamps under the rules framed under the Stamp Act, 1899 (II of 1899), and to the public, provided that the value sold to any person at one time shall not be less than Rs. 5,

and shall not include fraction of a rupee, and that embossed envelops and postcards shall be sold in complete packets only. No discount is allowed in any of the above cases.

Note 1.— *As a partial exception to this rule payment for postage stamps may be made by cheques by officers in charge of post offices who have been authorized to issue cheque on the Reserve Bank of India or the Imperial Bank of India.*

Note 2.— *Except on the special authority of the Government of India or the Director General Posts and Telegraphs, no free supplies of ordinary postage stamps and stationary shall be made by the Controller of Stamps, Nasik Road. Under a special arrangement sanctioned by the Government of India, the Accountant General, Jammu and Kashmir State holds an imprest of ordinary postage stamps of the face value of Rs. 1,50,000 for supply on payment to the Post Office located in the Kashmir State Territory . This imprest is recouped by him by indents on the Gurdaspur Treasury, the supplies being adjusted by book transfer through the Treasury accounts. The Gurdaspur Treasury should separate show in its plus and minus memoranda the issues to the Accountant General, Jammu and Kashmir State. Debits for the face value of stamps should be raised in the Treasury accounts against the /state as soon as stamps are issued from the treasury on receipt of indents in the proper form and the fact should be noted on the indent by the treasury Officer. A duplicate copy of the indent showing the supplies actually made should be furnished by the Treasury Officer to the Deputy Accountant General, Posts and Telegraphs, Kapurthala to enable him to verify the credits afforded by the Accountant General, Punjab.*

42. Heads of Departmental Telegraph Offices shall obtain supplies of ordinary postage stamps from the local depots, subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rules and shall sell to the public ordinary postage stamps of all descriptions and to any value. No discount is allowed to Heads of Departmental Telegraph Offices for the sales of stamps; but they are allowed permanent advances of ordinary postage stamps without payment, the amount of the permanent advance being fixed by the Heads of Postal Circles and Superintendents of Telegraph Offices, the latter up to a limit of Rs. 500. When the permanent advance of ordinary postage stamps has once been taken, subsequent issues of Heads of Departmental Telegraph Offices are made only on cash payment. But when the local depot is about to be closed for holidays of more than one day's duration, officers in charge of local depots are authorized to issue ordinary postage stamps to Heads of Departmental Telegraph Offices without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

[The Accounts procedure to be followed in respect of the stamp advances permitted under this rule is laid down in Articles 112 to 114 of Account Code, Volume II.]

43. The officer in charge of each post office at which letters are receive for dispatch and to each telegraph, office, is required to keep a supply of ordinary postage stamps for sale to

the public sufficient for the probable demands of one week. A supply of Revenue Stamps sufficient for the probable demands of one week is also required to be kept for sale in post offices.

44. The officers in charge of post offices shall maintain accounts of sales, etc., of Revenue Stamps in the same manner as in respect of postage stamps and shall show the balances of these stamps separately in their monthly cash balance reports to the Posts and Telegraphs Audit Officers. The differences between the balances in hand at the end of any month and at the end of the previous month shall be debited or credited, as the case may be, to the Civil Accountants General concerned through the Exchange Accounts.

45. Superintendents and Inspectors of post offices within their respective jurisdictions and any other officers of the Post Office authorized in that behalf by the Heads of Postal Circles, are empowered to examine the stock of stamps kept by any of the persons required to keep postage stamps for sale to the public under rule 43.

46. *Cancelled* .

F - Match Excise Banderols

47. Match excise banderols shall be sold by local and branch depots at which they are stocked to owners of match factories in cash or on credit in accordance with the rules issued by the Central Government under section 18of the Matches (Excise Duty) Act, 1934.

PART - III

A - Disposal of unserviceable and obsolete stamps

48. Damaged and obsolete postage stamps that can be counted and identified shall be sent once a quarter to the Controller of Stamps, Nasik Road, for destruction. The necessary entries on account of stamps sent shall be made in the plus and minus memoranda. Damaged adhesive stamps in loose labels shall be posted on a sheet or sheets of paper to facilitate verification before transmission to the Controller. The Controller shall, after examining and verifying the stamps and satisfying him that they are genuine, destroy them and grant a destruction certificate. The destruction certificate shall show the quantity and the face value of stamps destroyed. At the beginning of each month the Controller of Stamps shall furnish the Civil Accountant General concerned with copies of destruction certificates granted by him during the previous month to enable him to verify the entries in the plus and minus memoranda. Postage Stamps that are damaged beyond identification and cannot therefore, be checked by actual counting, shall be disposed of according to the procedure laid down in rule 54 (b).

Note.— *A stamp which does not clearly indicate its value or a remnant of a stamp from which it cannot indubitably be verified that it is all that remains of complete stamp shall be treated as stamp " that cannot be counted or identified" for the purposes of these rules.*

49. The State Governments, in consultation with the Accountant General, will prescribe rules for the disposal of non-postal stamps which are the property of the State Government and which are obsolete, unserviceable, or spoilt or have been cancelled on payment of a refund.

Non-postal stamps that are spoilt or unserviceable or that are obsolete and cannot be rendered serviceable by over printing, etc., or that have been cancelled on payment of a refund shall be sent to the Controller of Stamps. This procedure shall also be followed to the Controller of Stamps. This procedure shall also be followed in respect of non-postal stamps which are the property of the Central Government, e.g., match excise banderols. The procedure laid down in Rule 48 shall be observed in the case of these stamps also.

[Separate rules have been issued by the Punjab Government in consultation with the Comptroller and Auditor-General, for the disposal of non-postal stamps referred to above-see Chapter 7 of Part III of the Punjab Stamp Manual.]

B - Losses of stamps during transit or from Stock in the Central Stamps Store, Local or Branch Depots or Post Offices.

50. The terms of supply from the Central Stamps Store are for. Nasik Road, and once the stamps are dispatched from the store they become the property of the Department or Government which would be entitled to their proceeds on sale. When shortages occur in consignments of stamps dispatched from the Central Stamps Stores, whether occasioned by theft, accident or other causes, the resultant loss represented by the potential loss shall fall on the Department or Government owing the stamps unless serious negligence is established against the dispatching or receiving agency.

Note.— *Losses in transit of stamps returned to the Controller of Stamps or transferred from one local or branch depot to another, shall similarly be borne by the Department or the government concerned.*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter 3 of part III of the Punjab Stamps Manual.]

51. The Officer in charge of the local or branch depot shall carefully observe the instructions in rule 21.In case of any discrepancy between the quantity of stamps received and that entered in the invoice, he shall enter the shortage in red ink on the invoice and accept the invoice for the face value of the stamps actually received. He shall also attach to the invoice a certificate noting there in the number and date of the Controller's invoice, the quantity and face value of the discrepancy and explain the circumstances in which the invoice as originally made out was not accepted in full. Debits will be raised by the Controller of Stamps against the parties concerned for the manufacturing value of the stamps actually received s shown in the receipted invoices.

Note.— *To the officer's explanation shall be added answers to the following questions: (1) what was the number stenciled on the case in which the shortage was found? (2) (a), Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto ? (b) If so, was there any deficiency in weight? (3) (a), Did the case show signs of tampering? (b) Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering? (4) If the case was tin-lined, was the tin-lining intact? (5) Was the case placed in the strong room immediately on arrival? (6) Was the Officer present all the time the case was being opened and the contents were being examined and counted? (7) On what date was the case - (a) received? (b) Opened?*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries in Chapter 3 of Part III of the Punjab Stamp Manual.]

52. The Officer in charge of the local or branch depot shall report any shortage in a consignment immediately to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or other higher authority, to the Railway authorities and to the Railway Police for investigation and send a copy of his report to the Department or Government owning the stamps (Head of Postal Circle in the case of postage stamps). A copy of such report shall be endorsed to the Civil Accountant General concerned. The officer in charge of the local or branch dept shall keep a close track of all cases of losses in transit and communicate the result of the investigation to the Controller of Stamps, Nasik Road, to the Commissioner of the Division or higher authority, and to the Civil Accountant General concerned, also to the Department or Government concerned.

Note.— *The procedure laid down by this rule shall also be observed in cases where stamps returned to the Controller of Stamps under rules 25, 48 or 49 or transferred from one local or branch depot to another are lost in transit.*

[Also see rules issued by the Punjab Government for the dispatch and receipt of stamps in treasuries and sub-treasuries, as contained in Chapter 3 of Part III of the Punjab Stamp Manual.]

53. The Controller of Stamps shall submit half-yearly to the Director-General of Posts and Telegraphs a debit note for acceptance to cover the manufacturing value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer in charge of the local or branch depot. The debit note accepted by the Director General of Posts and Telegraphs will form the supporting voucher to a debt for the manufacturing value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-postal stamps, the value will be recovered by the Controller from the Department or Government concerned.

54. (a) Losses of stamps, while in stock in the Security Printing Press or the Central Stamps Store will be borne by these concerned. All such losses shall be reported by the Malbor Security Printing India, to Central Board of Revenue and a copy of the report shall be sent

to the Accountant General, Bombay, and also to the Central Posts and Telegraphs if the loss relates to postage stamps or postal stationery.

(b) Except as provided for by note 2 below, all losses whether by theft, fraud, accident or any other cause, of postage stamps while in stock in local or branch depot shall be reported by the officer in charge of the depot to his administrative head, and a copy of the report shall be sent to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The report shall explain in detail (1) the quantity, the face value and the manufacturing value of the stamps lost; (2) the cause and the responsibility for the loss ; (3) whether in the opinion of the officer in charge of the dept the loss was contributed to by the negligence of any individual or individuals;(4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or propose to be taken to prevent the recurrence of such loss. The administrative head shall on receipt of the report institute such further enquiries and pass such orders as he may consider necessary with reference to note 3 below, and shall forward copies of his orders to the Controller of Stamps, the Civil Accountant General and the Head of the Postal Circle concerned. The officer in charge of the depot shall, on receipt of the orders, forward the damaged stamps if they can be counted and identified to the Controller of Stamps for destruction as required by rule 48.

Note 1.— If the postage stamps to which the loss relates have been damaged to an extent that *they cannot be counted or identified, the officer in charge of the depot shall forward them with his report to the administrative head who shall pass them on for destruction to the Controller of Stamps with a copy of his orders. In such cases the Controller shall not grant certificates as to the quantity and value of stamps destroyed.*

Note 2.— *In the case of damaged postage stamps which can be identified as complete stamps and can indubitably be checked by actual counting if the manufacturing value does not exceed Rs. 10. no report shall be made to the administrative head if in the opinion of the officer in charge of the depot, the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points :-*

(1) the quantity, the face value and the manufacturing value of the damaged stamps;

(2) the date on which the treasury stock was last examined;

(3) the date on which the damage was first noticed;

(4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter shall be endorsed to the Civil Accountant General and the Head of the Postal Circle concerned. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc., fixing the responsibility there for the taking necessary action.

Note 3.— *These losses will in general be borne by the Post and Telegraphs Department, but in cases in which individuals having been found guilty of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the manufacturing value or the face value of the stamps, the former only in cases where the stamps are spoil but not lost or if lost, cannot be used) the recoveries shall be credited to that Department.*

(c) The procedure laid down in rule 52 (b) and notes 1 to 3 there under in respect of postage stamps shall also be observed in the case of loss or damage to non-postal stamps in local or branch depots in central areas with the exception that no intimation to postal authorities will be necessary and the loss will be borne by the Government to which the stamps belong.

55. On receipt of a report referred to in Rule 52 and 54 (b) the Civil Accountant General shall send a copy of it to the Accountant General, Posts and Telegraphs in whose office all such reports will be consolidated for all the States for inclusion, if necessary, in the Appropriation Accounts and for the information of the Director-General of Posts and Telegraphs.

56. The officers in charge of post offices shall report all losses of revenue stamps in stock at post offices, immediately on their occurrence to (i) the Head of the Postal Circle concerned and (ii) Officer in charge of the local or branch dept concerned, and shall at the same time show the face value of the stamps in their accounts as “advances Recoverable”. Postmasters who do not got their supply of stamps direct from a local or branch depot should submit the above reports through the Head or Sub-postmasters concerned. The Head of the Circle shall investigate the matter and submit a report of his investigation and findings in detail, on the lines of the report prescribed in rule 54 (b), to the State Government, or (in the case of Madras) to the Chief Revenue Authority of the district. A copy of the report shall be simultaneously forwarded to the Posts and Telegraphs Audit Officer shall, after clearing the head “Advances Recoverable”, pass on the debit for the full face value of the stamps (as charged by the officer-in-charge of the post office in his accounts) to the Civil Accountant General concerned through the exchange accounts. In cases where recoveries are made from the postal officials at fault, the amounts recovered shall be credited to the State Government through the exchange accounts.

PART - IV

VERIFICATION OF STOCKS IN THE CENTRAL STAMP STORE

57. (i) The Accountant General Bombay should (in the capacity of an agent of the Government of India, Ministry of Finance) depute a Gazetted Officer to conduct the stock verification of stamps.

(ii) In the absence of special order to the contrary, the balances to be verified should be the closing balances of the last working day of march each year. If that of any other day be verified under the orders of the Government of India, the report should be worked up to the last day of the month by the accounts for the intervening days.

(iii) The receipts by and the issues from the Central Stamps Store of stamps should be suspended from the day on which the physical verification commences until it is completed.

(iv) On the morning of the day of which the stock is to be counted, the verifying office should be furnished by the Controller of Stamps with detailed lists of the various kinds of stamps which are in the Central Stamps Store, showing therein separate columns, (1) serial number, (2) denomination and description of stamps, (3) quantity of unopened stock, (4)Quantity of opened stock, and (5) total quantity of opened and unopened stock; also lists showing the symbolical letters and figures stenciled on the un-opened cases to indicate the description and denomination of the contents and the quantities contained therein.

(v) The cases in the unopened stock should be examined to see that they are marked with the symbols for the description of stamps under examination and their number counted. Three per cent of the cases taken at random should be opened and a packet from each case examined to see that the cases contain stamps of the kind indicated on the outside of the case.

(vi) In the opened stock all broken packets should be counted in detail, but in the case of stamps in original bundles or packets it will be sufficient to count the bundles and to see that they have not been opened and bear the original labels denoting the description and quantity of the contents. Ten per cent of the bundles taken at random should be counted in detail and verified with the value noted on the labels.

(vii) The verifying officer shall then compare the stock ledger balances with the balances shown in the stock lists and record his initials in the stock ledger. He shall also check the balances as shown in the priced stock ledger and prepare the stock verification report as shown below:-

Serial No.	Description and denomination	Quantity	Manufacturing value	Remarks

Certified that the balance of stamps in the Central Stamps Stores, Nasik Road on_____19 , has been verified by me in the manner laid down in Part IV of the Rules for the Supply and Distribution of Stamps, and I have satisfied myself of the correctness of the result set forth above.

*Date*_____ *Designation* _____

(viii) The Accountant General, Bombay, should submit the report prepared in the above manner to the Government of India, Ministry of Finance (Central Revenues) with any remarks to offer.

APPENDIX - 10

[Referred to in P.F.R. 5.5 (d)]

Form of Bond Indemnity for drawing pay, pensions, annuities, etc.

This Indenture made the day of _____ one thousand nine hundred and _____ between

(1)

(2)

(3)

carrying on business in partnership under the style or firm of or _____incorporated under the _____ Companies Act and having their registered office at _____ (hereinafter referred to as the firm/company which expression shall where the context admits be deemed to include their executors and administrators or representatives and their successors in business under the same or any other style or name) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the Governor) of the other part.

WHEREAS the firm/ company have been in the habit of receiving on account of their customers pay, pension, annuities, allowances or other payments from funds administered by or on behalf of the Governor including pensions payable on behalf of other Governments from the (Various official whose duty is to disburse such payments / Accountant General, Haryana), upon the production at the time of such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive and, in the case of a pensioner, also of a certificate of non-employment according to prescribed rules.

AND WHEREAS in order to save time and expense in obtaining payment of such sums the Governor has agreed to allow such payments to be from time to time made as they fall due without requiring the production of the said certificate save a certificate of non-employment according to prescribed rules signed by a representative of the firm/company upon being indemnified by the firm/company against any loss by reason of such payments aforesaid on account of any officer who may at the date of such payment be deceased and upon the firm/company entering into such an agreement as is hereinafter contained which the firm/company has agreed to do;

NOW THIS INDENTURE WITNESSETH THAT in pursuance of the said agreement and in consideration of the premises the firm/company for themselves and their successors hereby covenant with the Governor and his successors that so long as the Governor shall allow such payments as aforesaid to be made without requiring the production of the certificates hereinbefore referred to subject nevertheless as hereinafter provided the firm/company will within seven days from the time when they shall have received notice of the death of any customer for the receipt of or on whose behalf the firm/company may have received any such payments as aforesaid communicate the date of such death to the official for the time being responsible for the payments to such deceased person and

further that the firm/company will immediately after the expiration of the said period of seven days repay and refund to the Governor so much of any money which may have been receive from disbursing official as aforesaid on behalf on such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity, allowance or other payments as the case may be to which deceased customer was entitled up to the date of his decease.

AND ALSO that if and whenever any change in the constitution of the firm shall happen whether by death or retirement of any member thereof or the introduction or occasion of a new member or members thereof o otherwise howsoever, the firm will on every such occasion within 7 days after the change shall have occurred give notice in writing to the Governor of the same having happened with full particulars thereof including the full name or names of any new member or members so introduced as aforesaid and in every case where any such introduction has taken place will as soon as may be hereafter on being so required by the Governor procure the new member or members introduced to enter into a fresh bond in the same form as these presents either alone or jointly withal the original or remaining members of the firm;

PROVIDED ALWAYS AN IT IS HEREBY AGREED and declared that the arrangement hereby made shall not be determined except by express notice I that behalf given as next hereinafter provided. PROVIDED ALWAYS IT IS HEREBYFURTHER AGREED AND DECLARED that either the firm/company or the Governor shall be entitled to determine the arrangement hereby made on giving to the other 14 days notice in writing in that behalf and on the expiration of such 14 days this arrangement shall determine and the liability of the firm/company under the covenant herein contained shall cease in respect of any such payments as aforesaid made prior to that date. PROVIDED ALWAYS and it is hereby further agreed and declared that in the case of pensions the firm/company will according to prescribed rules once in every year furnish to the Governor of the Official or officials/ Accountant General, responsible for the payment of such pension/Punjab a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the firm and a certificate of non-employment signed by the pensioner himself, AND ANOTHER THAT nothing herein contained shall be deemed to precluded the Governor or any of the said official whose duty it is to make such payments as aforesaid /the Accountant General Haryana form requiring the production of certificates in proof of life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or such officials /the Accountant General shall deem it necessary nor shall the firm's/company's arrangement made by these presents be deemed to be thereby terminated. In witness whereof the said parties have hereunto set their respective hands and seals the day and year first above written.

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APPENDIX - 11

[Referred to in note 2 below P.F.R. 5.7]

Memorandum of instructions for deduction of income-tax and super tax from salaries, etc.

1. **Important changes in the Income-tax law.—** The attention of all persons responsible for paying any income chargeable under the head "salaries" is invited to the changes introduced by the Indian Income-tax (Amendment) Act, 1939, to sections 4, 7, 10 and 18 of the Indian Income-tax Act, 1922, and to the withdrawal of the exemption from tax on leave salaries and leave allowances paid in the United Kingdom or in any Colony.

2. **Basis of charge**.— Previously the basis of assessment in respect of any amount chargeable under "salaries' was the actual amount paid, but this has now been changed and the present basis is the salary paid to a person or due to him, whether paid or not. An advance by way of loan or otherwise of income chargeable under the head "salaries" is deemed to be salary due on the date when the advance is received.

3. **Super-tax also to be deducted by employer.—** The responsibility for deducting tax at the time of payment of salary has been extended to cover super-tax as well as income-tax.

4. **Rates of tax for persons resident in India.—** In the case of an employee, who is resident in India, Income-tax and Super-tax must be deducted at a rate representing the average of the rates applicable to his estimated total income under the head "salaries" Special attention is drawn to the fact that the system of rates for income-tax has been changed and now follows that which has always been in force for super-tax.

5. **Non-resident employees**.— In the case of an employee, who is not resident in India, Income-tax should be deducted at the time of payment at the maximum rate and super-tax at the rate or rates applicable to his estimated income under "salaries".

6. **Salaries (and leave salary) paid abroad but earned in India**.— The salary (including leave pay but excluding pension payable outside India) of an employee whether resident or non-resident, is deemed to accrue or arise in India, wherever paid, if it is earned in India, also where "salary" earned in India is payable outside India to allowance in respect of that payment will be made in computing the income of the employer, unless tax has been paid thereon or deducted there from under section 18.

7. **Withdrawal of exemption of leave salary paid abroad**.— The notifications under sub-section (4) of section 60 of the Indian Income Tax Act, exempting from tax leave salaries and leave allowances paid in the United Kingdom or in any colony to Judges of the High Court, Chief Courts, etc., officer of Government and of local authorities to employees of companies and of private employers, have now been rescinded. Instructions in regard to the consequential arrangements to be made for deducting tax on such leave salaries and

leave allowances in the case of Government employees are being issued. Other employees are required to deduct tax in accordance with paragraph 4, 5, and6 above.

7-A. The pay which is for duty outside India and which is paid outside India is not taxable unless the recipient is resident and ordinary resides in India in the year of receipt and he would get the exemption of Rs. 4500. No tax will be deducted at source in such cases.

8. Failure to deduct tax or to pay over the tax deducted.— Any person responsible for paying "salaries" who does not deduct tax or after deducting fails to pay the tax as required will. Without prejudice to any other consequences which he may incur, be deemed to be in default personally in respect of the tax.

9. Items included under "salaries".— The following payments should be included under the head " salaries" for the purpose of deducting tax at source :-

(i) House-rent allowance

***(Note.—** The value of rent free quarters is also taxable under section 7: though the employer may not be legally bound to deduct tax from it, it will usually be more convenient to include this amount in the amount upon which the tax to be deducted from salaries computed and arrangements may be made accordingly.)*

(ii) Any bonus, gratuity, fees commission, perquisites or other allowance or profit in lieu of or in addition to salary;

(iii) Income-tax paid by the employer on behalf of the employees in respect of the salary;

(iv) Payments due to or received by an employee in connection with the termination of his employment consisting of employers contribution and interest, unless the payment is made solely as compensation for the loss of employment and not by way of remuneration for past services.

This does not, however, apply to—

(a) any payment from a provident fund to which the Provident Funds Act, 1925, applies;

(b) any payment from a recognized provident fund under Chapter IX-A of the Income Tax Act, if such payment is exempted from payment of income tax under that Chapter;

(c) any payment from an approved superannuation fund under Chapter IX-B of the Income Tax Act made on the death of a beneficiary or in lieu of, on in commutation of an annuity, or byway of refund of contributions of the death of a beneficiary or on his leaving the employment in connection with which the fund is established.

10. Life Insurance premiums, provident fund and other contributions.— Rebate of income tax (but not super-tax) calculated at a rate representing the average of the rates of income tax applicable to the total income of the employee is admissible in respect of the following deductions, contributions and premiums, subject to the condition, that the

aggregate of the total sums exempted shall not exceed in the case of an individual 1/6th of the total income before deduction of the allowance of earned income or Rs. 6,000 (Rs. 12,000 in the case of a Hindu Undivided Family) whichever is less—

(a) Sums deducted from a Government employee's salary in accordance with the conditions of his service for the purpose of securing a deferred annuity to him or making provision for his wife or children;

(b) Contributions to a recognized provident fund subject to the provisions of Chapter IX-B of Income Tax Act;

(c) Contributions to a recognized superannuation fund subject to the provisions of Chapter IX-B of the Income Tax Act;

(d) sums paid by the employee to effect an insurance on his life or on that of his wife or in respect of a contract for a deferred annuity on his life or on that of his wife. Before any rebate is given in respect of any of these sums, the employer should satisfy himself that it is properly due and if in doubt, should communicate with the Income-tax Officer. (See note on the examples below).

11. Employees expenses.— Tax is not payable in respect of any sum which the employee, by the conditions of his employment, is required to spend out of his remuneration wholly, necessarily and exclusively in the performance of his duty. The cost of travelling from a person's residence to his place of employment is not admissible. Except where the Income Tax Officer has agreed the amount to be allowed, income-tax and super-tax should be deducted on the gross income before deducting such expenses paid by the employee, who may claim the allowances either by adjustment of a later deduction or by refund at the end of the year when he is making his return of income.

12. Fractions.— In calculating the amount of tax payable the amount due on a fraction of a rupee of income should be neglected and in determining the amount of tax payable fractions of an anna less than six pies should be disregarded and fractions of an anna equal to or exceeding six pies should be regarded as one anna.

13. Excess or deficient deductions.— Any excess or deficiency arising out of any previous deduction of tax from the salary of a particular person can be adjusted at the time of any subsequent deduction of tax with reference to the salary paid to the same person. Such adjustments should not, however, be made from payments on or after 1st April in any year in respect of an excessive or deficient deduction prior to that date.

14. Ready Reckoner and calculations of tax.— A ready reckoner for the purpose of calculating the average rate chargeable on all income between Rs. 2,000 and Rs. 25,000 is available for sale of all authorized Government booksellers.

15. Receipt to be given under section 62 of the Indian Income Tax Act.— under section 62 of the Indian Income Tax Act, 1922, which requires that " a receipt shall be given for any money paid or recovered under the Act" it is obligatory that the person from whose

salary tax is deducted should be given a receipt. Government have, however, been advised that a consolidated annual receipt for the tax deducted in the year would be sufficient compliance with the provisions of section 62. It has, therefore, been decided, in consultation with the Comptroller and Auditor- General that, in future, when deduction of income tax from salaries is made at source, the Disbursing Officers, i.e., Treasury Officer or Accounts Officers in the case of Gazette Officers, should issue to the person from whose salary income tax is deducted at source an annual consolidated receipt in the form prescribed below:-

Name of the Government employee _____

Deduction made at source_____

On account of income-tax_____

Name of month	**Amount of pay and allowances paid**	**Income-tax**	**Super-tax**	**Each year**
April				
May				
June				
July				
August				
September				
October				
November				
December				
January				
February				
March				

Signature of Disbursing Officer_____

Designation _____

****

APPENDIX - 12

(Referred to in P.F.R. 5.9)

Extract of relevant provisions from section 60 (1) of the Code of Civil Procedure, 1908.

"60 (1) The following property is liable to attachment _____ in execution of a decree, namely, _____:-

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 II.— *In clauses (i) and (I-a) "Salary" means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.*

Explanation III.— *In clause (1) "appropriate Government" means:-*

(i) as respect any person in the service of the Central Government _____the Central Government.

(ii) as respects any other servant _____ the State Government.

Explanation IV*.— For the purpose of this proviso, "wages" includes bonus and "labourer" includes a skilled, unskilled or semi-skilled labourer.*

* * * * *

Note 1.— *The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section (60) of the Code of the Civil Procedure:*

(i) The following allowances payable to any public officer in the service of the Government, or

(ii) All kinds of conveyance allowances;

(iii) All allowances granted for meeting the cost of:

(a) Uniform; and

(b) Rations;

(iv) Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive localities including hill stations;

(v) All house rent allowance;

(vi) Dearness allowance or any other allowance granted to provide relief against the increased cost of living;

(vii) A foreign allowance or, frals de representation in the case of diplomatic missions, assigned to officers serving in ports abroad;

(viii) Children Education Allowance whether described as such or as children educational assistance or in any other manner;

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

Note 2.— *Dearness pay which is really a part of the dearness allowance and is treated as pay for certain specific purpose only, is also exempt from attachment by order of a Court".*

N.B. *Space indicated by "_____" and "* * *" have been left out, being not applicable."*

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APPENDIX - 13

CANCELLED

APPENDIX - 14

[Referred to in note 3 to P.F.R. 8.3 and P.F.R. 15.2]

Procedure and Rules for the purchase of stores by all Departments and offices of the Government of Punjab.

Preamble.— The main feature of these rules consists in the assertion of a definite preference for stores produced and manufactured wholly or partially in India, in general and the Punjab, if particular and of the utilization of the agency of the Punjab Stores Department in respect of purchases of stores by all departments of the State of Punjab.

(ii) The departments of State shall go in for products of cottage and small scale industries of the State of Punjab in preference to the manufactured goods of large-scale industries of equal standard even if the price of the former is higher but subject to a limit as may be fixed by the Government from time to time. The first preference shall be extended to the products of Government owned industries carried on in Government Work Centres, Industrial Co-operative Societies Jails Reformatory Settlements and Industrial Institutions and Schools in the Punjab.

(iii) For the development of Industries to the utmost extent the following order of preference shall be maintained consistent with economy and efficiency:-

(a) **In case of raw-material.—**

(i) Raw material produced in the Punjab shall be purchased in preference to that produced in other State of India;

(ii) Raw material produced in other States of India shall be purchased in preference to imported material.

(b) **In case of manufactured goods.—**

(i) The products of cottage and small scale industries of Punjab shall be purchased in preference to the products of cottage and small scale industries of other States and the products of large scale industries.

(ii) Articles manufactured in the Punjab shall be purchased in preference to articles manufactured in other States of India.

(iii) Articles manufactured in other States of India shall be purchased in preference to imported goods.

(vi) Articles of foreign manufacture held in stock in India shall be purchased in preference to items to be imported.

(v) Articles manufactured abroad shall be imported in special cases only, when suitable Indian products are not available.

(vi) in the case of articles manufactured abroad which have to be imported, preference will be given to the common wealth Countries.

(i) In case of goods manufactured in India.— Care to be taken to purchase.— (ii) Articles manufactured in India from raw-material produced in India in preference to articles manufactured from imported material ; and

(ii) Articles wholly or partially manufactured in India from imported material in preference to imported goods.

In pursuance of this policy the following rules are prescribed and except in the case of those stores and articles for the purchase of which special orders are issued by the Punjab Government, these rules shall be applicable to all purchases of stores made through the Punjab Stores Department and to all purchases of stores made by the Heads of Departments and other officers:-

Rule 1.— All articles covered under the definition of stores shall be purchased through the Punjab Stores Department except where otherwise provided in these rules, or elsewhere. (Annexure I).

Rule 2.— The purchase country-made machinery, imported machinery and equipment and all other stores available ex-stock in India shall be made through the Punjab Stores Department. Where value of machinery or stores exceeds Rs. 2 lacs and it is necessarily of imported origin, the tenders shall be invited through the Director-General of Supplies and Disposals.

Rule 3.— The indents on the Punjab Stores Department shall be placed as soon as allotment of funds is received and not held back till the close of financial year when there is always a great rush of indents which possibly cannot be coped with by the Punjab Stores Organization. Indents received after 5th February of each year shall not be entertained by the Stores Organization for arranging supply with in the current financial year as it ordinarily takes 6/8 weeks to finalize a purchase case.

Rule 4.— Indents with complete specifications and drawings in accordance with which the stores are required shall be placed with the Haryana Stores Department. If no specifications or drawing exist, the indenting officer shall indicate if stores of trade pattern are acceptable. In case of un-common items two approved samples or pattern shall be furnished for guidance. A reference to previous supply shall be made when the same stores are required again but in no case shall particular make or brand be instead upon, as this restrict competition to the disadvantage of buying departments.

Rule 5.— (i) The Heads of Departments shall consolidate their normal and recurring requirements of stores or materials and place indents on the Controller of Stores in a consolidated form, but categorized as ‘stores’ as in Annexure I. In emergent cases direct indents from subordinate officers as nominated by Heads of Departments from time to time shall be entertained by the Controller of Stores.

(ii) While placing the indents, the Indenting Officers shall certify that necessary funds exist to meet the liability and that competent sanction to the purchase has been obtained by them.

Rule 6.— Indenting Officers can indicate the time to be allowed to tenders for submission of their tenders. In case a material is to be specially imported, they should take into consideration the time required by various firms to obtain the prices from abroad.

Rule 7.— Tenders/quotations shall be invited by the authority competent to do so. Wherever it is not in the public interest to call tenders or quotations, the State Government in the Industries Department may dispense with procedure by an order in writing.

***Explanation*.—** *The value of articles to be purchased without inviting tenders shall not exceed [Rs. 500][4] and the total value of such purchases made during financial year shall not exceed [Rs. 5,000].*

Rule 8.— (i) All indents valuing Rs. 2,000 or over shall be advertised by the Punjab Stores Department in the press in a consolidated tender notice. Copies of tender notices shall simultaneously be forwarded to make or their branch offices in India or accredited agents whose lists are sent by the indenting officer as also those suppliers whose addresses happen to be available on approved list of the Punjab Stores Department. It shall invariably be specified in the tender notice that the power is reserved to reject any or all the tenders received without the assignment of a reason. Further more, the tenders shall initial all corrections in the tender and non-compliance with this condition will render the tenders liable to rejection.

(ii) The advertisement shall be issued and regulated in the manner prescribed by Government from time to time.

(iii) The consolidated advertisements should be published regularly on the 15th and the last date of each month. Special advertisement, however, for emergent demands may be issued by the Controller of Stores from time to time.

(iv) A period of one month from the date of publication shall be given for the receipt of tenders except in case of urgent demands where the period may be reduced to 2 weeks.

(v) The tenders shall be collected in a locked box to be opened on the day fixed for the purpose.

(vi) The tenders shall be opened by a panel of three Gazetted Officers of which two will be from the Department of Supplies and Disposals, Haryana and one from the State Vigilance Bureau not below the rank of Deputy Superintendent of Police. The department of Supplies and Disposals, Haryana will intimate to the State Vigilances Bureau the date fixed for opening of tenders at least a week in advance.

(vii) If no officer from State Vigilance Bureau is available then the tenders may be opened by a panel of three gazetted Officers of the Department of Supplies and Disposals, Haryana.

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[4] Substituted vide FD's Notification No. 2/3/94-3FR-II, dated 24.11.1994.

(viii) The tenderers received till the fixed time and date will be opened by the panel of officers who shall sign all sheets in the tender forms and in the presence of such tenders who may be present at the opening.

(ix) All samples received from the tenders shall be entered in a register and shall be properly secured, labelled and signed by the members of the panels.

Rule 9.— The tenders shall be submitted in a sealed cover duly super scribed giving the serial number of the tender and the date of opening and addressed to the Controller of Stores, Punjab.

Rule 10.— After the receipt of tenders comparative statement of rates shall be prepared by the Stores Department and forwarded to the indenting officer concerned for his comments where the decision cannot be taken independently by the Store Organization. The indenting officer shall return the tenders along with his comments within 2 weeks of their receipt.

Rule 11.— (i) Due consideration shall be given to the views of indenting officer and when it is not proposed to accept such recommendations the views of his next higher authority shall be obtained before rejecting his recommendations.

(ii) When it is necessary to accept tenders other than the lowest the Indenting Officer shall obtain the approval of the next higher authority before returning the tenders to the Controller of Stores.

(iii) In the Stores Purchase Organisation the powers for acceptance of tenders shall be exercised as may be approved by Government from time to time and above the limits so prescribed, prior approval of Government in the Industries Department, shall be obtained whose authority shall be final.

Rule 12.— (i) Normally earnest money shall be deposited by the tenderers with their tenders. As, however, this involves difficulties and a good deal of extra labour on the part of tenders, the alternative procedure of maintaining the approved list of contractors where they deposit appropriate permanent earnest money should be followed by the Punjab Stores Department.

(ii) When big firms do not comply with this requirement or certify that they have already deposited the security with the Director-General of Supplies and Disposals or are registered with that Organisation, the question of foregoing the earnest money or of asking the firms to deposit it immediately may be gone into in individual cases. Tenders of big firms should not be rejected merely because they do not deposit earnest money along with the tenders. The officer competent to accept the tender shall be competent to waive this condition.

(iii) To arrange supply of stores valuing less than Rs. 2,000 where quotations are invited, the tenders shall not ordinarily be required to furnish earnest money if the authority inviting the quotations is satisfied as to the financial position of the firm.

Rule 13.— Samples wherever required shall be submitted so as to reach the Controller of Stores by the date and time fixed for the opening of tenders.

Rule 14.— In case of large variety of materials for which rigid standards cannot be laid down, the alternative approved brands of various makers shall be specified in the tender notices and purchases made direct from the manufacturers, or their accredited agents representatives or stockiest rather than from the retailers.

Rule 15.— When bulk supplies are arranged the approximate delivery period for part supplies shall be indicated in the Schedule and the tenderers called upon to intimate whether they will adhere to it. They may, however, be given the option to vary the delivery dates slightly.

Rule 16.— Revised or late tenders/quotations shall not be considered, but where it is deemed necessary, in view of the rates quoted within time being high or otherwise not acceptable, all the tenderers and other known suppliers shall be given an opportunity to requite in sealed covers by a fixed date.

Rule 17.— (1) When the suppliers are required to quote on the prescribed tender forms, the following tender fee shall be charged namely:-

(i)	Where the estimated value of the order is up to rupees one lac.	Rs. 25.00
(ii)	Where it is above rupees one lac.	Rs. 50.00

Where the tender forms are sent by post an additional fee rupees five shall be charged.

(2) These shall be available for sale at the following places or any other place which may be notified from time to time:-

(i)	at the office of the Controller of Stores, Punjab, Jullundur,
(ii)	at the offices of the District Industries Officers in Punjab;
(iii)	at Government Art Emporium, New Delhi;
(iv)	at Arts and Crafts Emporium, Patiala.

(3) The Tender fee shall not be refundable under any circumstances.

OTHER MODES OF PURCHASES BY THE PUNJAB STORES DEPARTMENT

Rule 18.— Limited Tender System.— (a) By inviting quotations from a large number of registered firms.— This system shall be adopted only for immediate requirements of stores and the emergency shall be established and certified by the indenting officer in writing and unless competitive tenders from, at least 6 firms are received the quotations shall be rejected. If the demand happens to be very urgent the authority, next above the indenting officer, may be consulted before rejection, and if that authority recommends that the purchase be effected on the basis of the number of tenders receive and certifies that the rates in tender proposed to be accepted are reasonable, suitable action shall be taken in the Punjab Stores Organization after referring the matter to the authority next above that ordinarily competent to sanction purchase.

The financial power of officers of Punjab Stores Department for calling such quotations shall be determined and fixed by Government from time to time.

Note.— *This rule will not apply to purchases effected in routine on the basis of quotations where the cost of stores does not exceed Rs. 2,000 and which indents are not advertised.*

(b) **By obtaining tenders from one firm in case of articles of proprietor nature (single tender system) available from one source.—** Articles of proprietor nature shall be purchased according to financial powers delegated to officers, after obtaining a certificate from the manufacturers or sole agents that the rates quoted by them are identical to those approved by the Director-General of Supplies and Disposals or they would quote to that Organisation or to any other State in the country.

(c) **By negotiation with Government Institutions.—** Purchases can be effected by negotiations from Government Institutions by the Punjab Stores Department to the extent of powers that may be delegated to officers of that Department by competent authority from time to time.

(d) **By negotiation with private in case of emergencies.—** This system shall be adopted very sparingly indeed, and in emergencies, and when it becomes necessary to do so, the attention of the authority next above the authority ordinarily competent both in the Indenting Department and in the Stores Purchase Department shall be drawn to this case before doing so. Such powers shall be exercised as delegated to officers of Punjab Stores Department from time to time.

(e) **By purchase committees approved by Government from time to time.—** Where it is not possible to obtain competitive tenders or quotations or to lay down comprehensive and complete specifications, the purchases shall be made by purchase committee as may be appointed by the competent authority from time to time.

Note.— *Approval of Government, in the Industries Department, whose authority shall be final, shall be obtained in the cases where amount involved exceeds the powers delegated to the officers of the Stores Purchase Department under the above Rule.*

POWERS OF DEPARTMENT FOR LOCAL PURCHASES

Rule 19.— The officers of the Punjab Government shall exercise such powers in the matter of local purchase of stores as may be delegated to them by the State Government from time to time.

Rule 20.— The Punjab Stores Department shall arrange rate contract for as many articles of common use as possible after inviting open tenders in the manner laid down above.

PRICE PREFERENCE

Rule 21.— (a) The existing policy to grant 15 per cent price preference to small –scale and cottage industries of the State over :-

(i) Large-scale Industries of the Punjab and other States.

(ii) Small-scale and cottage industries of other States; shall continue till further orders of Government.

(b) When tenders are called for an article and the lowest rate which is being accepted does not happen to be of an industrialist at Chandigarh, 50 per cent of purchases shall be made from the Chandigarh industrialist provided he is prepared to effect supplies at the rate of such lowest tender. If, however, more than one Chandigarh industrialist tenders, 50per cent of purchase shall be made from the lowest tenderer amongst them, provided he is prepared to effect the supplies at the rate of lowest tender. This will apply only to articles manufactured in Chandigarh. There shall of course, be no relaxation in specifications in according preference to Chandigarh industrialists in the manner given above.

Rule 22.— (i) (a) All articles purchased through the Punjab Stores Department shall before acceptance be subject to inspection of the Stores Inspection Officer or such other officer or indenting officers as may be authorized by the Controller of Stores, Punjab, in this behalf. No payment for goods supplied shall be made unless the stores are inspected and passed for acceptance as laid down in each contract. The inspection officer shall certify that the stores received conform to the prescribed specifications or tests, or quality and are correct in No. and weight, etc. as the case may be.

(b) The super inspection of stores already inspected may also be carried out at the discretion of the Director Supplies and Disposals, Haryana on receipt of any complaint with regard to the fairness of inspection.

(ii) 90 per cent payment shall be made to the suppliers immediately on production of:-

(a) an inspection note signed by an officer of the Stores Organization under the seal of his office which should clearly indicate that the goods were sealed in his presence in token of acceptance, and

(b) Railway receipt indicting that the consignment has been booked at Railway risk.

(iii) In a few cases like chemicals glassware, crockery and inflammable liquids, etc., the Railway may not book the consignments at their risk for want of elaborate packing. In such cases the supplier may choose to send the consignments duly insured and whenever this is done 80 per cent payment may be allowed even if the railway receipt is at owner's risk as losses in such cases can be recouped from the insurance companies.

(iv) The disbursing officer shall be responsible to see that balance payments to suppliers are positively made within 30 days of goods by consignees, correct to the specifications as laid down in the order of within such time as agreed to and prescribed by the Punjab Stores Department in individual cases.

(v) In the case of machinery where its satisfactory working is required to be examined payment should be arranged immediately on satisfaction about the conditions of the machinery and in no case later than 3 months if it is to be set up and tested.

(vi) When the payment is not cleared within the prescribed period, the Heads of Departments will be personally responsible to report the cases explaining clearly the reasons of delay to the Administrative Secretary who in turn shall inform the Minister-in-charge of his Department. Where delay in payment is more than one month over and above the prescribed maximum limit, the Administrative Secretaries shall personally explain the reasons to the Minister-in-charge of their respective Departments concerned as well as to the Chief Minister.

Rule 23.— Where the Punjab Stores Department arranges a rate or running contract the indenting officers in the State shall be under contractual obligations to draw their requirements of these articles in terms of the rate or the running contract and no indent shall be sent either to Controller or Stores or supply arranged of such items, even of slightly varying specifications, direct from the market.

Rule 24.— Orders placed by the Punjab Stores Department shall not be cancelled or terms and particulars thereof modified by indenting department except to the extent as may be approved by the Punjab Stores Department in writing in each case.

Rule 25.— In case where there is delay on the part of contractors in the supply of stores and articles supplied do not conform to the samples and specifications, the Punjab Stores Department with the prior approval of Government in the Industries Department, whose authority shall be final, may impose a penalty subject to the conditions contained in the agreement executed in each case. The penalty so imposed will be recoverable from the security of the contractors deposited with the Punjab Stores Department their pending bills or both.

Rule 26.— The Punjab Government in the Industries Department in consultation with the Finance Department where necessary may sanction a departure from these rules in any individual case if the interests of the public service so require. All applications for sanction to such departures should be made through the Administrative Department concerned.

The opinion of Punjab Stores Department shall, however, be obtained before sanctioning such purchase.

Rule 27.— Recoveries made from contractor on account of:-

(a) Delay in supply of stores, and

(b) Excess cost of the re-purchase;

shall in the first instance be credited to a suspense head. When the amount is eventually determined it shall be credited as revenues of the State as receipts of the Punjab Stores Department.

Rule 28.— (i) The Punjab Stores Department can make purchases of stores on behalf of local bodies, other State and Co-operative Societies, etc. on payment of 1 per cent departmental charges.

(ii) The charges so recovered from local bodies. Other States etc. will be credited to the revenues of the State being receipts in respect of the Punjab Stores Department.

Rule 29.— The Punjab Stores Department will maintain a list of approved contractors. The registration of each contractor will be renewed in the succeeding year if his performance remains satisfactory, on payment of prescribed fee.

Rule 30.— The Punjab Stores Department is authorized to charge 1 per cent departmental notional charges or purchases effected and inspections carried out by it on behalf of other Punjab Government Departments. These notional charges are allowed for the purpose of preparation of financial review at the end of each financial year shall not actually be charged from non-commercial departments of the State.

Rule 31.— The officers of the Punjab Stores Department will exercise such powers in the matter of purchase of stores as may be delegated to them by the State Government from time to time.

Rule 32.— Tenders/Quotations for purchase of stores required for public service shall be invited on prescribed form (Schedule 'A' and Schedule 'B') at annexure II which have been approved by the Law Department of the State. The orders on the basis of tender's quotation shall be placed on forms at annexure III and IV.

Rule 33.— On receipt of emergent demand from the indenting officer the Directorate Supplies and Disposals shall place repeat order on the same firm on which a supply order has already been placed. The repeat order will be subject to the following conditions, namely:-

(i) a period of two months should not have expired since the placing of initial order;

(ii) the quantity for which the repeat order can be placed should not be more than that had been ordered in the initial order;

(iii) a certificate of reasonableness of rates has been furnished by the Indenting Officer to the effect that there has been no down ward trend of the prices since the placing of the initial order;

(iv) the indenting Department has furnished adequate reasons for placing the repeat order indicating as to why Indenting Officer could not anticipate his requirement in the first instance (when the original indent was placed);

(i) the demand for repeat order shall be ready within 45 days from the date of original supply order so that Directorate of Supplies and Disposals could complete the remaining formalities with in fifteen days and repeat order could be issued within two months from the date of the original supply order;

(vi) the sanction for repeat order shall be accorded by the Director/Deputy Director/Assistant Director Supplies and Disposals according to the financial powers delegated to them;

Provided that no repeat order shall be placed in following cases, namely:-

(i) in cases where the original purchase was made on basis of short term quotations or on the basis of spot purchase.

(ii) in cases where the original order was placed after ignoring lower offer on account of long delivery period or for want of Test Report/ Tested samples.

(iii) in cases where the original quantity of the indent subsequently reduced without recording any reason the quantity was reduced as to bring the purchase within the purview of the special purchase Committee (Lower).

ANNEXURE - I

List of the goods which should come within the definition of the term "stores"

TRADE GROUPS

1.	Chemicals—
	(a) Acids Mineral.
	(b) Heavy Chemicals.
	(c) Fine Chemicals (Including Acids Organic).
	(d) Explosives.
	(e) Soap.
	(f) Other Chemicals Composition.
2.	Paint—
	(a) Paints.
	(b) Enamels.
	(c) Varnishes.
	(d) Pigment and other colours.
	(e) Solvents.
	(f) Other Miscellaneous Paint Stores
3.	Resins and lacs.
4.	Gases.
5.	Spirits, Alcohol and Alcoholic Products.
6.	Petroleum, Mineral Oils and Lubricants—
	(a) Aviation Spirit.
	(b) Motor Spirit.
	(c) Kerosene Oil.
	(d) Fuel Oil.
	(e) Lubricating Oil.
	(f) Greases, Fats and Wax excluding sealing wax.
7.	Vegetable Oil.
8.	Silk and Silk Textiles.

9.	Woolen and Woolen Textiles
10.	Jute and Jute Products (excluding Tentage).
11.	Tent Components, Bamboos, Mallets, Pins, etc., for Tents.
12.	Leather and Leather Products—
	(a) Footwear, all kinds (including Canvas and Rubber Shoes).
	(b) Hides Raw and Tanned.
	(c) Other Miscellaneous Leather Products.
	(d) Tanning Materials.
13.	Timber—
	(a) Timber, Log Form.
	(b) Timber, Squares.
	(c) Timber, Scantlings and Sawn sizes.
14.	Wood-ware—
	(a) Half-wrought Timber.
	(b) Plywood.
	(c) Other wood-were.
15.	Motor Vehicles (Excluding Tyres and Tubes).
16.	Rubber Goods—
	(a) Tyres and Tubes.
	(b) Other Rubber Goods
17.	Asbestos Cement Sheets and other cement products.
18.	Road Dressing Materials—
	(a) Asphalt.
	(b) Tar.
	(c) Other Road Dressing Materials.
19.	Drawing and Craft Paper.
20.	Glass and Glass Products—

	(a) Glass Sheets.
	(b) Glass-ware.
21.	Medical Stores—
	(a) Drugs.
	(b) Dressings—
	(c) Surgical Instruments
	(d) Hospital Appliances.
	(e) Hospital Furniture.
22.	Photographic and Cinematographic Equipments.
23.	Miscellaneous—
	(a) Crockery, Cutlery and Enamel-ware
	(b) Fire Fighting Equipments, Hoses, Pumps, Fire Extinguishers, Refills, etc.
	(c) Brushes.
	(d) Clocks and Watches
	(e) Door and Window fittings.
	(f) Other items
24.	Hand tools.
25.	Hardware (Kettles, Utensils, Rat Traps, Hot Water Boilers Domestic, etc.)
26.	Steel Tool and Alloy Wire Ferrous.
27.	Steel sections.
28.	Pig Iron.
29.	Metal and Wire Non-Ferrous.
30.	Scientific Stores— Scientific Instruments, Apparatus and Appliances.
31.	(i) Electrical—
	(a) Ceiling, Table and Cabin Fans.
	(b) Exhaust Fans and Air circulators.
	(c) Lamps

	(d)	Motors.
	(e)	Transformers.
	(f)	Electric Batteries and Cells (Other than Dry Cells)
	(g)	Dry Cells.
	(h)	Electrical Instrument and Meters.
	(i)	Cables and Wires (Other than proper insulated Cables)
	(j)	Paper Insulated Power Cable.
	(k)	Electrical Lifts.
	(ii)	Other Electrical Fittings and Accessories
32.	Mechanical Engineering—	
	(a)	Internal Combustion Engines.
	(b)	Other Industrial Engines
	(c)	Pumping Sets, Motor Driven.
	(d)	Deep-well Turbine Pumping Sets.
	(e)	Pumping Sets, Engine Driven.
	(f)	Air Compressors.
	(g)	Earth Moving Machinery and Spares.
	(h)	Structural Steel Work
	(i)	Steel Casting.
	(j)	Tea, Oil, Rice, Dal, Flour and Sugar Machinery.
	(k)	Road Roller.
	(l)	Industrial Boiler, other than Tar Boiler.
	(m)	Tar Boiler.
	(n)	Concrete Mixers.
	(o)	Bicycles, Sewing Machines, Weighing Machines and Netting Machines
	(p)	Bolts, Nuts, Rivets and Washers.
	(q)	Screws Wood, Machines and Coach.
	(r)	Hurricane Lanterns and Incandescent Lanterns.

	(s) Water fitting G.I. Bends, Tees, Sockets, Cock Sluice, Valves, Water Meters, etc.
	(t) Welding Electrodes.
	(u) Ball Bearings.
	(v) Other Mechanical Engineering items.
	(w) Tractors and their implements.
33.	General Engineering—
	(a) Surface Coated Flexible Abrasives.
	(b) Refractories.
	(c) V.Belting.
	(d) Other Belting
	(e) Belting Accessories.
	(f) Asbestos Products, other than packing (excluding asbestos-cement products
	(g) Asbestos packing and joining materials.
	(h) Expended metal.
	(i) Wire Gauze and Netting.
	(j) C.I. Pipes and specials
	(k) A.C.C. Pipes, Collars and Poles.
	(l) Casing, Housing and slotted pipes for Tube-well Irrigation,
	(m) Pins, Split, Taper, Cotter, etc.
	(n) Other Items including Steel Furniture, steel Drums, etc.
	(o) Sewage fittings and other drainage items.
	(p) Surface boxes, manhole covers, vent shafts, distance marks.
	(q) Door Fittings.
34.	Vehicles—
	(a) Trucks.
	(b) Buses.

	(c) Cars, Jeeps and Station Wagons.
	(d) Trailers.
35.	Steel Pipes and Fittings.
36.	(i) Workshops Machinery (other than machine tools).
	(ii) Machine Tools.
37.	Miscellaneous—
	(a) Foodstuffs and forage.
	(b) Mathematical, Survey and Scientific Instruments.
	(c) Straw, Firewood and Charcoal.
	(d) Road Metal, Stone, Marble and Lime
	(e) Cotton textiles and Iron and Steel.
38.	Radio Equipment.
39.	Agricultural Equipments and Implements.
40.	Tractors.
41.	Well Boring Plant.
42.	Tractor drum equipments.
43.	Line equipments
44.	E.I. Goods, Empty Tins, utensils, etc.
45.	**Electrical.—** Electrical heaters, Electric screens, iron clad switches, copper tape, air conditioning plant, wheat stones, bridges, earth meggar, series resistance box, steel poles, incubators autoclaves, electrical carpet cleaners, carbon rheostat meggar insulation tests, chick tester; ammeters; electrical accessories such as batton holders; tumbler switches; plug bracket-holder, key holders, pendant holder; lamp locks for bracket holder, tape, ceiling roses, cut outs floniscent tubes.
46.	(a) Sound equipments.
	(b) Projectors.
	(c) Screens.

	(d) Amplifiers.
	(e) Loud-speakers.
	(f) Trans-receivers, etc.
47.	Weighing bridges and scales.
48.	Lawn mower and bullock mower. Handcuffs and repairs of handcuffs.
49.	Dental chairs.
50.	Rubber goods—
	Rubber belting
	Hair belting.
	Belt fasteners.
51.	Cotton—
	Woolen Yarn.
	Cotton Yarn
	Cotton
52.	Insecticides—
	Insecticides.
	Pesticides.
	Fungicides.
53.	Scientific goods—
	Biological goods
	Zoological goods
	Models and Charts.
	Geographical apparatus.
54.	Chemicals—
	Phenyle
55.	Wooden Furniture—
	Office furniture.
	Door Shutter Plywood Sitapur.
	Mathematical and survey equipment.

	Tarapaulins.
	Laboratory equipment, cotton waste, munj ban, oil-seed.
56.	Miscellaneous—
	Stone Pillars
	Chicks.
	Mulbery baskets.
	Pilchi.
	Sport goods.
	Door mats.
	Bamboos.
	Bamboos jhandies.
	Recanning of Chair
	Cane and Cane Till.
	Fire Clay and bricks
	Plastic pipes.
	Bed pan and wash up sinks, slab urinals.
	Earthern posts
	Gymnastic articles.
	Sheets and plates.
	Gypsum stone.
	Umbrellas.

ANNEXURE - II

TENDER FORM
CONTROLLER OF STORES, HARYANA
Instructions *to Tenderers*

1. Quotations must be enclosed in a properly sealed envelope addressed to the Controller of Stores, Punjab, by designation and not by name. The quotations must be super-scribed "Quotations for the supply of _____during the year_____ as called for in tender notice, dated _____". The quotations must reach the Controller of Stores. Punjab before _____a.m. /p.m. of the dater mentioned in the tender notice.

2. In the event of the quotations being submitted by a firm it must be signed separately by each member thereof, or in the event of the absence of any partner it must be signed on his behalf by a person holding a power-of-attorney authorizing him to do so, or in the case of a company the quotations should be executed in the manner laid down in the said company's Articles of Association. The signatures on the quotations should be deemed to be authorized signatures.

3. All the columns of the quotation form shall be duly, properly and exhaustively filled in. The rates and units shall not be over written. Quotations shall always be both in the figures and words. The words "No quotation" should be written across any or all of the items in the schedule for which a tenderer does not wish to tender.

4. Any omission in filling the columns of "units "and "rates" shall altogether debar a quotation from being considered.

5. All corrections must be signed by the tenderers.

6. Samples must be sent of all items quoted for even when specification or descriptions are laid down. Such samples must be sent freight paid or delivered free to the Controller of Stores, Punjab. Each sample should, bear a sealed label marked with the tenderer's name and address and reference to the item number in the schedule. All instructions regarding the samples specified in the notice should be complied with. All samples except those against accepted quotations must be removed by the supplier on a date to be specified by the Controller of Stores, Punjab, failing which the samples will be-come the property of Government and no claim, therefore, will be considered. Loss of samples or damage or wear and tear or injury by testing exposure, experiment, etc., shall be no ground for compensation in any form.

7. The tenderers shall deposit earnest money in the form of Call Deposit receipt pledged to the Controller of /Stores, Haryana as under:-

(i) Where the estimated value of purchase is upto Rs. 20,000. (Rs. 500).

(ii) Where the estimated value of purchase is between Rs. 20,001 and Rs. 2 lacs (Rs. 1,000).

(iii) Where the estimated value of purchase is above Rs. 2 lacs (Rs. 2,000).

The earnest money must accompany the tender form without which offer will not be considered except in special circumstances if it is considered essential to accept an offer without earnest money in the Government interest, and in such a case reasons for so doing shall be recorded in writing. The said amount will be regarded as forfeitable to Government if the successful tenderer fails, within the time fixed by the Controller of Stores, either to sign the contract on terms contained in the invitation for tender, its tender form and quotation form and conditions of contract referred to in the invitation of tender or to deposit security referred to in clause 8 below.

8. The successful tenderers shall be required to deposit security for due performance of the contract in the form of Call Deposit receipt pledged to the Controller of /Stores, Haryana as under:-

(i) Where the value of the supply order or the estimated value of Rate contract is upto Rs. 20,000. (At the rate of 5 per cent).

(ii) Where the value of the supply order or the estimated value of Rate contract is above Rs. 20,000 (2 per cent of the amount of the order subject to a minimum of Rs. 1,000 in the form of Deposit at Call Receipt.)

In case the security exceeds Rs. 10,000 additional amount (over and above Rs. 10,000) can also be deposited by the tenderers in the form of Bank Guarantee on any Scheduled Bank valid for a period of 6 months or more from the date of expiry of the stipulated delivery period. The currency period of the Bank Guarantee shall be extendable if so desired by the Controller of Stores, Haryana. The Earnest money will be adjustable towards security.

9. The Controller of Stores, Punjab, will have the right of rejecting all or any of the quotations without assigning reasons.

10. No tender will be considered unless and until all the documents are properly signed.

11. The quotation will be regarded as constituting an offer or offers open to acceptance on whole or in part or parts at the discretion of Controller of Stores, until the _____.

12. In the event of tender being accepted the quotations will be converted into a contract which will be governed by the conditions in pages 3 to 7 read with these instructions.

Read and accepted.

Signature of the Tenderer's.

I/We hereby quote to supply the goods and materials specified in the underwritten schedule in the manner in which and within the time specified as set forth in the conditions

of contract at pages 3 to 7 at the rates given in the schedule below. The conditions on pages 3 to 7 will be binding upon me/us in the event of the acceptance of my/ our tender.

I/We herewith enclose deposit receipt for a sum of Rs. _____as security money and should I/We fail to execute an agreement embodying the said conditions and deposit security as laid down in the form within 10 days of the acceptance of my / our tender. I/We hereby agree that the above sum of security money shall be forfeited to the Controller of stores, Punjab.

SCHEDULE - A OF RATES

1	2	3	4	5	6	7
Sr. No	**General description of stores**	**I.S. specification No.**	**Tenders rate**	**Unit**	**Packing**	**Name of actual manufacturer and country of manufacture**

"E. & O.E.

All rate for delivery for_____

Dated the_____ day of _____19____

Signature_____

Address_____

N.B.— *Please do not forget to fill in all the above columns.*

SCHEDULE - B

CONDITION OF CONTRACT

1. This contract is to last from _____to _____but in the event of any breach of the agreement at any time on the part of the contractor, the contract may be terminated summarily by the Controller of Stores, Punjab (India), without compensation to the contractor.

Any change in the constitution of the firm shall be notified forthwith by the contractor in writing to the authority sanctioning the contract and such change shall not relieve any former member of the firm from any liability under the contract.

Now new partner/ partners shall be accepted into the firm by the contractor in respect of this contract unless he/they agree to abide by all its terms, conditions and deposit with the officer sanctioning the contract a written agreement to this effect. The contractor's receipt or acknowledgement or that of any partners subsequently accepted as above shall bind all of them and will be a sufficient discharge for any of the purposes of the contract.

2. The contractor will supply nothing but genuine articles, e.g., _____described in column 2 of Schedule. A, from time to time in such quantities as may be entered in the indents sent at the rates set forth in column 3 of Schedule A for use in offices/Institutions/ Departments under the administrative control of Government of the Punjab, as may be

required by the Indenting Officers, mentioned in Schedule C hereto annexed on behalf of the government Requisition from Officers, not mentioned in Schedule C hereto annexed should before compliance be sent in original to the controller of Stores, Punjab, for instructions and the officer concerned advised accordingly. No guarantee can be given as to the quantity which will be ordered during this period. But the purchaser undertakes to order from the contractor all stores as detailed in the Schedule A which he requires to purchase, except that the reserves to himself the right of placing the contract with one or more contractors as he may think fit and in consideration of this undertaking by Government the contractor binds himself not to revoke this contract during the said period. The quantities of stores given in the tender are approximate, only.

3. The articles to be supplied under this contract will be of the quality equal and answerable in every respect to the specifications given to the list accompanying with the tender and approved by the Controller of Stores, Punjab. The contractor shall be responsible for all complaints as regard the quality. In case of dispute regarding quality of articles, the decision of the Controller of Stores, Punjab, will be final and binding on the contractor. It will be open to the Controller of Stores, to send samples submitted by the tenderer/contractor to any laboratory for chemical analysis and the cost thereof will be borne by the tenderer/Contractor.

4. The Controller of Stores, Punjab, may, by notice in writing call upon the contractor to supply additional articles to serve as sample, and upon such notice in writing the contractor shall at his own cost be bound to supply additional samples, such additional samples being in all respects of the same quality as the sample first supplied.

5. The contractor will be responsible for damage or loss in transit and replace goods broken or lost within 10 days from the date of notice thereof.

6. Unless when specially ordered otherwise in the order accompanying the indent all goods must be dispatched within 14 days of the receipt of indent by the contractor.

7. Conditions as to time for performance whether laid down herein or in any indent shall be always regarded as the essence of the contract.

8.(a) The Controller of Stores, Punjab, or the Assistant Controller of Stores or any of the experts attached to the Industries Department of the Punjab or the Indenting Officer or any other officer or person duly authorized in writing by the Controller of Stores, Punjab shall have the power to inspect the stores, before, during or after manufacture, collection, dispatch transit or arrival and to reject the same or any part or portion after the written approval of the Controller of Stores, Punjab, if he or they be not satisfied that the same it equal or according to the sample submitted by the contractor. The contractor shall not charge or be paid for supplies rejected as above and such supplies shall be removed by the contractor at once and at his expense. He shall neither claim nor he entitled to payment for any damage that rejected supplies may suffer from any harm whatsoever incidental to a full and proper examination and test of such supplies. Government shall be under no

liability whatever for rejected supplies and the same will be at the contractors risk. Rejected supplies shall be removed by the contractors within 10 days after notice has been issued to him of such rejection, and failing such removal rejected goods will be at contractors risk and Government may charge the contractor rent for the space occupied by such rejected goods.

(b) Super inspection of stores, already inspected may also be carried out at the discretion of the Director Supplies and Disposals, by such officer as may be authorized by him. The provisions of conditions 8(a) will apply mutatis mutandis to the super inspection also.

9. The contractor shall provide without any extra charge all materials, tools, labour and assistance of every kind which the aforesaid officer may consider necessary for any test or examination which he may require to be made on the contractor's premises and shall pay all cost attendants thereon. In the case of stores inspected at maker's premises the maker shall provide all facilities including testing appliances, for making necessary tests other than special test or independent tests. Failing the facilities at his own premises for making the tests the contractor shall bear the cost of carrying out tests elsewhere. The contractor shall also provide and deliver free of charge at such place as the aforesaid officer may direct such materials as he may require for tests by chemical analysis or independent testing machine. If for the purpose of determining the quality of stores the aforesaid officer finds it necessary to have the stores tested at the test house or laboratory, expenses incidental to the test shall be borne by the contractor. On the failure of the contractor to pay the expenses within ten days of the receipt of intimation in this behalf from the inspecting Officer, the Controller of Stores, shall have the right to deduct the amount from the security deposited by the contractor and if the amount so deducted is not deposited within 10 days, the Controller of Stores, may treat the default as a breach of the agreement and proceed under clause (i) of the agreement without further notice. Further, the aforesaid officer shall have the right to put all articles or materials to such tests as he may think proper for the purpose of ascertaining whether the same are in accordance with the specifications of sealed sample mentioned in the tender and to cut out or off/or destroy a portion not exceeding 2 per cent from each delivery for such purpose the quantity so cut out or off and /or destroyed as aforesaid shall be replaced by the contractor free of charge.

10. Packing cases, containers, gunny packages, etc., which may be used for purposes of packing and which are delivered with stores will not be returned and paid for unless specially stipulated, and then at contractor's expense.

11. Unless otherwise specified in a requisition, bills for the whole of the goods referred to in each indent in triplicate, will be prepared and submitted by the contractor to the consignee for direct payment under intimation to the Stores Purchase Officer, Punjab. The full amount will be paid on receipt of stores in good condition after their verification as regards specification, etc.

Should the payment of any bill be not made within three months from the date of its submission, the party to whom the bill was forwarded should be addressed first. Failing satisfaction, the matter should be reported to the Controller of Stores, Punjab. All such complaints should give—

(i) the number and date of the requisition;

(ii) the designation of the requisitioning officer;

(iii) the designation and address of the consignee;

(iv) the designation and address of the officer to whom the bill was sent by the contractor.

(iv) the number of the bill and date on which the bill was sent to the officer mentioned in

(vi) full reference to reminders if issued.

12.(i) With every despatch of goods or material under this contract invoices, in triplicate, will be prepared by the contractor. Invoices, in duplicate, are to be sent by the contractor to the Indenting Officer, the duplicate to be returned by the Indenting Officer with the quantities or number received duly noted thereon and the third copy to be sent by the contractor to the Controller of Stores, Punjab, for record in his office.

(ii) Railway Receipt will be forwarded to the consignee immediately after despatch of stores. Should any demurrage charges be incurred owing to delay on the part of the contractor in forwarding the railways receipt, the amount of such charges will be deducted from the bill.

(iii) The contractor shall despatch material “Freight paid” in all cases where there is for destination. In the event of their failure to do so a penalty of 5 per cent will be charged on the amount paid as freight by the Indenting Officer on their behalf.

(iv) The contractor will send to the Controller of Stores, Punjab, quarterly statement of the goods supplied under this arrangement in the following form :-

Name of office	**Indent No.**	**Names of articles**	**Quality or number supplied and to whom supplied and where**	**Value of supplies**	**Remarks**

(v) All dispatches by rail will be made at Railway risk at the expense of the Indentor (except by firm who have quote rates for. anyplace in the Punjab) unless the indent or gives instructions to dispatch at owner’s risk in which case all responsibility for loss in transit will be with the indent or.

This is subject to the condition that the materials are securely packed by the suppliers in sound containers and the consignment is accepted by the carriers without any adverse remarks as to the packing or the condition of the containers. In case of any adverse remark, the responsibility with the losses in transit will rest with the suppliers.

Subject to those conditions the contractor will not be entitled to charge or be paid for supplies broken, lost or damaged in transit. The Controller of Stores, Punjab, will be the authority to determine whether or not the breakage, loss or damage was caused through the contractor's negligence and the decision of the Controller of Stores, Punjab, or some other officer acting in his behalf shall be a final and conclusive against the contract. Such rejected supplies shall be removed by the contractor at his own expense.

(vi) If, during the currency of the contract the specification of any article or articles to be supplied thereunder be changed the contractor shall continue to comply with demands for the supply of the said article or articles in accordance with the new specifications at a rate to be mutually agreed to in writing at the time of such change and in default of such agreement the contract in so far as it relates to the said article or articles under respect of which no agreement has been arrived at, shall terminate but no such change shall affect the supply of any other articles under the contract or entitle the contractor to any compensation.

13. In the event of withdrawal or discontinuance of any article or articles and consequent ceasing of or reduction in demand the contractor shall not be entitled to any compensation. Government will, how-ever, make all reasonable endeavours to give warning of any impending complete withdrawal or of any reduction seriously affecting quantities likely to be required under contract.

14. The time for any date of delivery or dispatch stipulated in the said schedule shall be deemed to be the essence of the contract and should the contractor fail to deliver or dispatch any consignment within the period prescribed for such delivery or dispatch in the said schedule, then without prejudice to his rights otherwise the purchaser shall be entitled to recover from the contractor a sum of 2 per cent of the contract price of such consignment for each and every month or a part of a month during which the supply of dispatch of such consignment may be in arrears or alternatively at the option of the purchaser, the purchaser shall be entitled to purchase such consignment (or if not available the best and the nearest available substitute therefore) elsewhere on the account and at the risk of the contractor or to cancel the contract, and the contractor shall be liable for any loss or damage which the purchaser may sustain by reason of such failure on the part of the contractor.

15. The contractor acknowledges that he has made himself fully acquainted with all the conditions and circumstances under which the supplies required under the contract will have to be made or furnished and with all the terms, clauses, conditions, specifications and other details of the contract and the contractor, shall not plead ignorance of any of those as excuse in case of complaint against or on rejection of supplies tendered by him

or with a view either to asking for enhancement of any rates agreed to in the contract or to evading any of his obligations under the contract.

16. No payment will be made in advance for any supplies under this contract.

17.(i) The contractor shall not—

(a) assign or sublet the contract without written approval of the officer sanctioning the contract;

(b) disclose details of the conditions governing this contract to unauthorized persons (Indenting against this contract is permissible only for the bonafide use of private parties or for the private use of the Government Officers).

(ii) [In the event of the Contractor failing duly and properly to fulfil or committing breach of any of the terms and conditions of this contract or repeatedly supplying good liable to rejection hereunder or failing, declining, neglecting or delaying to comply with any demand or requisition or otherwise not executing the same in accordance with the terms of this contract or if the contractor or his agents or servants being guilty of fraud in respect of the contract or any other contract entered into by the Contractor or any of his partners or representatives thereof with Govt. directing, giving, promising, offering any bribes, gratuity, gift, loan, perquisite, reward or advantages pecuniary or otherwise to any person in the employment of Govt. in any way relating to such Officers or person or persons Office or employment or if the Contractor or any of his Partners become insolvent or apply for relief as insolvent debtor or commence any insolvency proceedings or make any composition with his/their creditors or attempts to do so then without prejudice to Government's rights and remedies otherwise the Government shall be entitled to terminate this contract forthwith, forfeit the security and to blacklist the contractor and purchase or procure or arrange from Government's stocks or otherwise at the Contractor's risk and at the absolute discretion of the Director, Supplies and Disposals, Haryana, as regards the manner, place or time of such purchases, such supplies as have not been supplied or have been rejected under this agreement or are required subsequently by Govt. there under and in cases where issues in replacement are made from Govt's stock or supplies, the cost or value of such stocks or supplies together with all incidental charges or expenses, shall be recoverable from the contractor on demand and the Contractor shall not be entitled to benefit from any profit which may thus accrue to Govt. The termination of this contract in whole or part under these conditions shall not be affected by the acceptance, meanwhile or subsequently, of supplies accepted or made at any station whether in ignorance of the termination or otherwise.][5]

18. If any question, difference or objection whatsoever shall arise in any way connected with or arising out of this instrument or the meaning or operation of any part thereof or the rights, duties or liabilities of either party than save in so far as the decision of any such matter is herein before provided for and has been so decided, every such matter including

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5 Substituted vide FD's Notification No. 11/102/86-4FD-III/94(2957), dated 23.01.1995.

whether its decision has been otherwise provided for and/or whether it has finally decided accordingly or whether the contract should be terminated or has been rightly terminated in whole or part and as regards the rights and obligations of the parties as the result of such termination shall be final and binding and where the matter involves a claim the amount if any awarded in such arbitration shall be recoverable in respect of the matter so referred.

[18(a) The Arbitrator and his subordinate staff shall be paid a fee of Rs. 100/- per hearing subject to a maximum of Rs. 500/- in each case provided that out of this amount 20% will be payable to his staff. The arbitration fee will be borne equally by the Govt. and by the party concerned. The parties, other than the Govt., shall deposit their share in shape of Call deposit receipt in favour of Director, Supplies and Disposals, Haryana before the announcement of award by the Arbitrator. In case the arbitration proceedings are conducted ex parte, and the award is announced against the Govt., then entire amount shall be payable by the Director, Supplies and Disposal, Haryana, but where the ex-parte award is announced in favour of the Govt. the share of the opposite party shall form part of claim and shall be recoverable from the said party.][6]

19. If the price of a contracted article is controlled by Government, the payment will in no case be made at higher rate than the controlled rate.

IN WITNESS THEREOF the parties have hereunto set their hands on the dates indicated below:-

1. (In the case of a Firm)

Signed by the above-named firm of _____through _____partner of the firm.

Date Signature

2. (In the case of a Company).

The seal of the _____Company, Limited, was affixed by virtue of the resolution of the Board No._____ date _____the_____day of_____198

SEAL

Dated Director's

Dated Signature

Secretary's

Signature

[6] Inserted vide FD's Notification No. 11/47/85-4FD-III-88(1925), dated 04.07.1988

I (In either case)

In the presence of (i) ─

(i) Signature

Address

Description

(ii) Signature

Address

Description

Signed by_____

Signature of_____

Date on behalf of the Governor of Haryana (India).

REGULAR FORM OF SECURITY DEPOSITS PLEDGED TO THE ADDITIONAL CONTROLLER OF STORES, PUNJAB, JULLUNDER CITY.

1. National Savings Certificates.
2. Postal Saving Bank's Pass Book.
3. State Bank's Call Deposit Receipt or Fixed Deposit Receipt.
4. Deposit receipts mentioned in item No. 3.

   tendered by any scheduled bank are also accepted provided these are countersigned by the National Bank of India, whereby the State Bank of India undertakes full responsibility to this department, in case of default. The above deposits can also be accepted if these are countersigned by the Reserve Bank of India against requisite security furnished by the scheduled bank concerned to the Reserve Bank of India and the Reserve Bank of India advises this Department that the Deposit Receipt may be accepted.

5. Government Treasury Challan.

   The contractor/seller hereby declared that the goods/stores/articles sold to the buyer under this contract shall be of the best quality (and workmanship) and shall be strictly in accordance with the specifications and particulars contained/ mentioned in the clause _____here of and the contractor/seller hereby guarantees that the said goods/stores/ articles would continue to confirm to the description and quality aforesaid for a period of _____days/months from the date of delivery of the said goods/stores/articles to the Purchaser and that notwithstanding the fact that the purchaser (Inspector) may have inspected and/or approved the goods /stores/articles if during the aforesaid period of _____days/months the said goods /stores/articles be discovered not to confirm to the description and quality aforesaid or have deteriorated (and the decision of the Purchaser in that behalf will be final and conclusive) the purchaser will be entitled to reject the said goods /stores/articles or such portion thereof as may be discovered not to conform to the said description and quality. On such rejection the goods /articles/stores will be at the seller's risk and all the provisions herein contained relating to rejection of goods etc., shall apply. The contractor /seller shall if so called upon to do replace the goods etc. or such portion thereof as is rejected by the purchaser such damages as may arise by reason of the breach of the condition herein contained. Nothing herein contained shall prejudice any other right of the Purchaser in that behalf under this contract otherwise.

ANNEXURE III

Quotation Form

FROM

THE CONTROLLER OF STORES, PUNJAB, JULLUNDUR.

To

M/s_____

_____

Enquiry No_____

Dated Jullundur, the_____19 .

Dear Sirs,

Please quote your lowest rates for the following stores subject to the terms and conditions noted below and on reverse. Your quotations must reach this office by 2 p.m. on _____at the latest with/ without samples. The quotations must be sent in a sealed cover super scribed as _____.

In case you do not implicitly follow these instructions and all the conditions on reverse, quotations may not be considered.

Quotations will be opened on the same day at 8 p.m. in the presence of such tenders or duly authorized representatives thereof as may care to attend.

Serial No	Description of Store	Unit	Quantity	F.O.R.

Yours faithfully,

Dealing Clerk
Head Clerk

Assistant Controller of Stores,
for Controller of Stores, Punjab.

TERMS AND CONDITIONS

1. All quotations will be deemed to be F.O.R. Destination unless otherwise specified in the quotation and should include packing and forwarding charges and must not be “ex-works” “ex-godown”, “ex-mills”, etc.

2. If quoting otherwise than F.O.R. Destination, insurance charges to destination may please be separately stated.

3. Unless the goods offered are of recognized popular standard Makes and full specifications have been stated samples bearing stamp, seal and signature must in all cases accompany all quotations for all items quoted for. It is necessary that samples must reach this office before or at the latest by the due time and date of opening quotations.

4. Samples received are not paid for and should be sent freight paid. Those returnable at suppliers request, arrangement and cost if called for within 60 days from opening date.

5. In cases where full specifications are not incorporated in the enquiry or where alternative specifications are quoted for the suppliers own specifications should be stated in full for the articles quoted for Any illustrative literature available duly stamped and signed should also accompany.

6. In all cases the Country of manufacture and unit of measurement must be prominently stated. The unit should usually be the one stated in the enquiry.

7. All containers will be deemed to be non-returnable, unless when specifically stated otherwise in the quotation.

8. The minimum period of delivery from date of placing the order should be specified.

9. All quotations will be deemed valid for at least 30 days from and excluding the date of opening of tenders.

10. The approved sample will be sealed and signed in this office immediately by you on the receipt of the order.

11. A Sufficient number of samples according to the approved pattern for supply of one each to the Indenting Officers and two spares will be supplied by you and got approved from this Office in the first instance within _____days from the date of issue of this order. A sample of these will be forwarded to the Indenting Officers for comparing the supply.

(12) (i) The inspection of the goods be carried out by the consignee at destination and rejected goods will have to be removed by you within 10 days of dispatch of advice from the Indenting Officers, failing which the goods will lie at your risk.

(ii) The rejected goods must be replaced by you within 15 days of the dispatch by the indenting officer of a registered notice intimating that the goods have been rejecting failing which the Indenting Officer will be entitled to make risk purchases without any further reference to you.

(iii) If you claim that the goods supplied by you are strictly according to the approved sample you may file an appeal with the Stores Purchase Officer under intimation to the Indenting Officer with 5 days of the receipt of the registered notice from the Indenting Officer. Where such an appeal has been filed and Indenting Officer will hold the goods with him till the final decision of the Controller of Stores, Punjab.

13. A sum equal to 10 percent of the value of the order will be deposited by you as security for due fulfillment of the order pledged in favour of the Stores Purchase Officer, Punjab. This amount may be deposited in any recognized bank or Government bank or Government Treasury or Post-office and the deposit receipt must be sent to this office within a week.

14. The supply must be completed satisfactorily within the stipulated period, failing which the Stores Purchase Officer reserves the right to purchase or allow the Indenting Officer to purchase the goods at your risk, provided that where goods are not supplied according to the muster pattern and on account of urgency of the demand the Indenting Officer decides to retain the inferior goods you will be entitled to receive payment not at the contract but at the rate fixed by the Controller of Stores, Punjab, with due regard to the quality of the material supplied.

15. Your quotations may be accepted in part or whole.

16. In case your rates are good for a certain period, postings of the acceptance on the last day will be acceptable to you.

17. In case of controlled goods by the Government the quotations must be sent subject to the control rate and other conditions and you will be paid at the controlled rate or rate offered by you whichever is lower.

18. In case of any dispute the decision of the Controller of Stores, Punjab, shall be final and binding on you.

19. The contractor shall dispatch material “freight paid” in all cases where their offer is F.O.R. Destination. In the event of their failure to do so, a penalty of 5 per cent annum shall be charged on the amount paid as freight by the Indenting Office on their behalf.

20. All above conditions will be enforced, unless written order of Stores Purchase Officer are obtained relaxing any specific condition in any specific instance.

21. The quotations not strictly in accordance with the above conditions are liable to be rejected without consideration.

22. Without prejudice to other rights of the Controller of Stores, or the Indenting Officer, the contractor shall be liable to pay at the rate of ten per cent of the value of the order by way of liquidated damages which shall be recoverable from any amount due to the contractor whether under this or any other contract of account.

ANNEXURE - IV

Telegram HARSUP

Telephone 31367, 26705, 20717.

From

The Director,
Supplies & Disposals,
Haryana, Chandigarh.

To

M/s._____
_____
_____

No_____

Dated Chandigarh, the:

Dear Sirs,

Reference your offer No._____ dated_____.

2. Please supply within _____from the date of issue of this order the following material by goods/ passenger train under the terms and conditions already accepted by you in the tender to the _____.

3. R/R may please be sent direct to the _____and the bill of cost in triplicate to the _____for payment under advice to this office.

Serial No.	Description of Stores	Quantity	Rates	F.O.R Remarks

E & O.E.

Yours faithfully,

Deputy/Asstt. Director, Supplies & Disposals,
for and on behalf of Governor of Haryana

Endst. No. Dated:

A copy is forwarded to the _____for information and necessary action with reference to and in continuation of this office No._____ dated_____.

Payment may please be made promptly to the Supplies and the instructions appearing at the end may also be complied with.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor or Haryana.

Ends. No. Dated:

A copy is forwarded to _____for information and necessary action.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor of Haryana

Endst No. Dated:

A copy is forwarded to the Statistical Section for information and necessary action.

Deputy/Asstt. Director, Supplies & Disposals
for and on behalf of Governor of Haryana.

FOR THE INDENTING OFFICERS/ CONSIGNEES

1. The inspection of stores should be carried out within 15 days of the receipt of inspection call from contractor. In case there are cogent reasons due to which the inspection is not possible within this period, the Indenting Officer should intimate the reasons to the Director, Supplies & Disposals and inform the firm about the future date of inspection without delay.
2. In case the contractor fails in the due performance of the contract or commits any breach of any terms and conditions thereof, or repeatedly offers/supplies the goods liable to rejection, the matter should be reported by registered post immediately, but not later than 15 days from the date of such occurrence, to enable the Director, Supplies and Disposals to initiate penal action including, risk purchase proceedings against the contractor. The responsibility for any consequences including financial loss to the Government resulting from delay in communicating the requisite information within the period referred to above shall squarely rest with the Indenting Officers.

It will be obligatory on the part of the Consignee to report any such occurrence to the Indenting Officer, immediately under advice to the Director, Supplies and Disposals, Haryana under registered cover but this shall not absolve the Indenting Officer of the responsibility referred to above.

3. The Indenting Officer should inform the Director, Supplies and Disposals, Haryana about the due performance of the contract within one month of the expiry of the delivery period (original extended) and send a "No Demand Certificate" in the following Proforma failing which it will be presumed that contract has been duly performed and the security of the contractor shall be released forthwith without any further reference to the Indenting Officer.

PROFORMA

"This is to certify that M/s._____have duly executed the contract within the original/extended delivery period and nothing is due against the firm. Their security may be released.

"Signature of the Indenting Officer"

****

APPENDIX - 15

(Referred to in Note 3 to P.F.R. 8.3)

Miscellaneous Rulings relating to Contingent Charges.

[This Appendix contains the financial and administrative instructions in respect of certain special items of contingent expenditure. These instructions are supplementary to the orders contained in other connected rules in this Handbook. Any amendments in these instructions affecting accounts classification will require the concurrence of the Comptroller and Auditor-General.]

1. **Camp furniture.—** The following articles of Camp furniture may be purchased at public expense for furnishing tents supplied by Government for use on tours provided budget provision exists and the cost is reasonable :-

(1)	Palang and newar for it.
(2)	Bellows.
(3)	Looking glasses.
(4)	Lamps.
(5)	Table cloths.
(6)	Charpais.
(7)	Commodes.
(8)	Lanterns.
(9)	Camp tables.
(10)	Camp chairs.
(11)	Bath tubs.
(12)	Traveling box for stores.
(13)	Camp beds.
(14)	Boxes for crockery sets.
(15)	Camp boxes.
(16)	Kachawas.
(17)	Steel trunk for office records.
(18)	Durries.
(19)	Timepieces.
(20)	Chicks.
(21)	Stoves.

1-A. Classification of certain charges.—

(a) Diet and traveling expenses of witnesses

Diet and traveling expenses (1) of witnesses called for attending identification parades during police investigations, (2) of witnesses who go to another district or to the jurisdiction of another police station for the purpose of recovery of stolen property or the identification of accused persons and have to undertake long journeys either by rail or by road, and (3) of witnesses who accompany a dead body to identify it before a medical officer, when disbursed by Police Officers to the actual payees should be debited to Police grant and when disbursed by magistrates, to "21---Administration of Justice". Feeding charges of cattle in connection with Police cases should also be similarly classified.

(b) Distribution charges.

(i) Charges incurred on packing, postage, etc., by Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications and miscellaneous stores received by him from the Director-General, India, Stores Department, London, and passed on to Punjab should be debited to the contingencies of the Offices or Departments concerned.

(ii) Incidental charges incurred by the Superintendent, Government Printing and Stationery, Bombay, in the distribution of the publications of the Government of United States of America received through the Smithsonian Institute will be met out of the contingencies of the Offices or Departments concerned.

(c) Recoveries for private telephone trunk calls

Recoveries for private telephone trunk calls should be credited under the service head to which the office contingent bill is charged by deduction of expenditure.

(d) Repair charges of typewriters.

Repair charges should be debited to "Contract Contingencies" of the office concerned as no detail of such charges is necessary in audit and the amount is admitted on the certificate of the drawing officers. If, however, no contract grant has been fixed for any office such charges should be booked under "Other Contingencies".

(e) Hiring of typewriters.

Charges for the hiring of typewriters should be classified under "Other Contingencies" as such charges are audited against sanctions of the Finance Department if and when the period of hiring exceeds two months.

2. Commission to Banks.— Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance, on Famine Relief Works, such

charges may be allowed only under special orders of competent authority which. before sanctioning such charges, will satisfy itself by referred to the Currency Officer that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

3. Compensation to owners of animals destroyed under the Glanders and Farry Act.— Compensation on the following scale may be allowed in the case of animals destroyed on account of glanders:-

(1) When clinical symptoms are shown, 1/4th of the value subject to a maximum of Rs. 90 for each horse or mule and of Rs. 20 for each donkey.

(2) When clinical symptoms are not shown but when there is reaction to the mullein test, ½ of the value, subject to a maximum of Rs 50 for each horse or mule; and Rs. 10 for each donkey. The value of the animals should be regarded as the price which would have been paid for it immediately after it was certified to be diseased. The veterinary practitioner ordering destruction should award compensation in accordance with the above scale and his orders should be considered final.

(3) In non-clinical cases of glanders and in all lymphangitis epizoatica cases compensation for destruction will be half of the value subject to a maximum of Rs. 135 for horses and mules and Rs. 35 for a donkey.

4. Construction and Repairs.— See Chapter XVI

5. Conveyance hire to non-gazetted or Class IV Government employees.— See note below Rule 2.50 of the Punjab Civil Services Rules, Volume III—T.A. Rules.

6. Supply of copies of Judgments to Heads of Departments.— Copies of Judgments or orders convicting, acquitting or discharging Government employees of criminal offences as well as English translations of vernacular judgments in such cases should be supplied to Heads of the Departments free of charge.

7. Counsel fees in cases affecting official character of public servants.— See paragraph 12.1, 19.5 and 19.7 of the Punjab Law Department Manual, 1938.

7-A Carriage of Dak.— (1) It is irregular to send dak regularly through an agency other than the post office. There is, however, no objection to (i) sending of individual urgent communications from one place to another by special messenger, and (ii) sending letters by peons from one office to another in the same station.

(2) When office dak is sent through a peon or messenger instead of by post, all charges on account of this should be charged to the contract contingent grant of the office concerned.

(3) Where office dak is carried by a special messenger, transmission of summons and letters addressed to various persons for delivery in bag containing office files is inadmissible.

8. Decoration of Government buildings, etc.— Expenditure incurred from state revenues on the decoration of Government buildings, etc., on ceremonial; occasions and the like, as

for instance, on the visit of a distinguished personage, may be charged to the contingent grant of the officer incurring it.

9. Destruction of rats.— The expenditure connected with the destruction of rats is an appropriate charge against the funds of local bodies concerned.

10. Destruction of wild animals.— (a) The following scale of rewards is sanctioned for the destruction of wild beasts:-

	Rs. P.
Tigers, male or female	15.00
Leopards, full grown, whether male or female	8.00
Cubs of above	3.00
Wolves, full grown, whether male or female	5.00
Cubs of wolves of all ages	1.50

In any case in which anyone person or anyone band of persons such as a particular party or family of Sansis, etc., prove particularly active in destroying the wild beasts above mentioned, a reward of Rs. 50 may be granted as an encouragement. The reason and nature of this special reward should be fully explained and made known in all districts. It must be clearly understood that only one special grant of Rs. 50 will be sanctioned in each division annually.

(b) Rewards for the destruction of wild beasts should only be disbursed at the Headquarters of each district upon production of the skins and heads or skulls before the Deputy Commissioner himself, or some responsible Government employee appointed by the Deputy Commissioner in that behalf. The skins as well as the heads of the animals must be destroyed in the presence of the inspecting Government employee who should certify to this effect, previous to the reward being given. Bills in which such charges are drawn must be supported by the certificates above referred to.

(c) Rewards for the destruction of snakes should be paid from District or Municipal Funds according as the snake is killed within or without Municipal limits.

11. Electrical installations.— See sanitary, water supply and electrical installations.

12. Freight and Demurrage charges.— The sanction of competent authority for the purchase of any article carries with it sanction for incurring the necessary freight charges also, provided that the cost of the article including freight is within the sanctioning power of the authority that sanctions the purchase.

Charges for Demurrage should not be ordinarily arise. If in any case the head of department is satisfied that the amount payable is unavoidable, he may sanction payment up to Rs. 500 in each case.

13. Fixtures and furniture.— Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixture, including, when necessary, record racks, shelves, fans or punk has, etc., but the repairs of these fixtures, except in the general repair or the building are not chargeable to the public works grant, Consequently, such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill. The repair of furniture where supplied by the Public Works Department for new office buildings under the orders of the competent authority will be similarly charged. See also paragraphs 3.4 and 3.5 of the Punjab Works Department Code, First Edition.

14. Free distribution of Quinine.— Commissioners of Divisions may sanction the purchase of Quinine for free distribution to all settlement establishments employed from time to time.

15. Hot and cold weather charges.— Hot weather establishment and fittings are a Government Charge, subject to the provisions of Rules 8.3 and 8.4 on the conditions that the rates paid to the establishment do not exceed the rate sanctioned by the competent authority.

15-A. Use of Khas Tatties.— The use of Khas tatties is ordinarily not allowed in Government offices where electric fans are supplied. But this restriction does not apply to the use of thermantidotes in them.

Note.— *Railway fare to Pankha Coolies on tour may be admitted as part of hot and cold weather charges.*

16. Jail Supplies and Police Clothing.— Charges for supplies to Jails and Police Clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

17. Locks.— (a) As a general rule, locally manufactured locks shall be used. Orders for the supply of such locks should be placed direct with the contractors appointed by the State Stores Purchase Department from time to time. The Stores Purchase Officer, Punjab, supplies regularly a copy of the rate contract for locks of Indian manufacture.

(b) In exceptional cases where it is found necessary to purchase an imported lock through the India Store Department London, the reason why an imported lock is considered necessary should be stated in the indent. The indent in such cases should be sent through the State Stores Purchase Department.

18. Motor Cars.— Charges for the maintenance and upkeep of a car supplied to a Government employee, other than the Governor, at the public expense, will be borne by the Government and by the Government employee, respectively, in the Government and by the Government employee, respectively, in the manner indicated below, the general principle being that the Government employee using the car shall bear those of its

running expenses which are largely dependent as regards amount, on carefulness of management and which affect the continued efficiency of the car:-

(i) The Government employee using the car shall pay the cost of petrol, tyre, renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges, insurance charges, if any, and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

Note.— *Minor repairs and renewals are those which cost less than Rs. 50 or are not connected with the prescribed periodical overhauling: Provided that if a new component costing more than Rs. 15 is used in connection with a minor repair or renewal, the Government employee shall be entitled to charge to Government its actual cost, but not any work shop charges on account of the examination of the defective car and the setting up of the new part.*

(ii) All other charges shall be paid by Government including wages of chauffeur and cleaner, the cost of uniform of the chauffeur and all charges incurred in connection with the annual varnishing and the periodical over hauling.

2. As Government conducts its own insurance, motor cars and Lorries which are the properties of Government should not be insured with private companies. These orders do not, however, apply to the motor cars provided for the Governor.

19. Pauper Suits.— Commission at the rate of two per cent paid to Nazirs on Stamp Revenue realized in pauper suits, and all other charges incurred by Government in connection with pauper suits should be drawn on a separate bill and treated as Class C - Audited Contingencies.

20. Pay etc., of substitutes appointed in place of policemen deputed to fairs.— See Police Rules.

21. Photographs of retiring Government employees and framing thereof.— The expenditure of public money on photographs and framing thereof of retiring Government employees should be that restricted. The principle for such expenditure should be that where such a collection has been maintained over a number of years which makes it of interest it may be continued but the practice may not be extended to other offices, where it does not exist.

The practice of having a gallery of photographs of retired Government employees exists in the following offices:-

(1)	Chief Engineer, Buildings and Roads Branch
(2)	Chief Engineer, Irrigation Branch.
(3)	High Court, Punjab.

(4)	Financial Commissioners, Punjab.
(5)	Director, Health services.
(6)	Inspector-General of Prisons.
(7)	Director of Public Instruction.
(8)	Civil Secretariat, Punjab.
(9)	Secretary to the Governor.

The presentation of copies of photographs to retiring Government employees at public expense is ordinarily in admissible.

22. Police Clothing.— See Jail Supplies and Police Clothing.

23. Police Railway Warrants.— See Public Police Rules.

23-A. Warrants and Credit Note System.— (a) It has been decided by the Government of India (Railway Board) to adopt the procedure of levying the charge of Rs. 16 per hundred warrants on a proportionate basis on the actual number of warrants and credit notes issued in a month for a particular railway, fractions of an anna in the total of each month should be rounded off to the nearest anna.

(b) The following are the departments of the Punjab Government in which use of warrants and credit notes is permitted, and the Heads of Departments to whom bills for commission charges relating to the various departments should be sent :-

1.	70. - Forest	Chief Conservator of Forests Punjab.
2.	Public Works Departments:- (i) Irrigation	Chief Engineer, Irrigation Branch
	(ii) Building and Roads	Chief Engineer, Buildings and Roads Branch.
3.	19. - General Administration:- (i) Staff and Household of the Governor	Secretary to the Governor.
	(ii) Civil Secretariat	Chief Secretary to Government, Punjab.
	(iii) Financial Commissioners	Financial Commissioners, Punjab.
4.	22. - Jails	Inspector-General of Prisons, Punjab.
5.	23. - Police	Inspector-General of Police, Punjab.
6.	31. - Agriculture	Director of Agriculture, Punjab.

24. (1) Post-mortem examination charges.— The rates noted below are sanctioned for certain members of establishments of Police hospitals and other hospitals for assisting post-mortem examination:-

Dispensers	50 paise for each case.
Bhisti	25 paise for each case.
Sweeper	25 paise for each case.

The above allowances should be debited to "Other Allowances and Honoraria " under the major head "29 - Medical".

(2) In cases in which the Medical Officers of a Railway are called to perform post-mortem examination of bodies found in or removed from the railway premises or trains, the Railway may claim fees for them from the Civil Department on the scale indicated below and pay to the officers concerned:-

Medical Officers with European qualifications	Rs. 16 for each case.
Medical Officers with Indian qualifications	Rs. 4 for each case.

An allowance of Rs.2 may be paid to the Military Hospital Assistants of Ambala, Jullundur, respectively, for each occasion on which they be required to assist the Staff Surgeon in his capacity as Civil Surgeon in performing post-mortem examinations.

(3) Expenditure in connection with the medico-legal work done by Medical Officers in charge of District Board rural dispensaries on behalf of Government should be debited to the head _____29-Medical."

25. Postal and Telegram Charges.—

I. Postal Charges.— (a) Payments for postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless in any case, the Accountant General considers it necessary to require the sanction of the Government.

(b) No charges shall be entered in any contingent bill for any postage stamps, other service postage stamps, except in the case of postage stamps required for letters or other articles to be sent to foreign countries other than British possessions."

Note 1.— *Communications from Government employees regarding their leave, pay transfer, leave-salary, income-tax, fund subscriptions and other analogous matters are private and not official and may not, therefore, be sent at the public expense.*

(c) Whenever the cost of an establishment is divided between two heads, the charges for service postage stamps shall be divided in the same proportion.

II. Telegram Charges.— (a) In the absence of any special order to the contrary, service postage stamps only should be used in payment of telegrams dispatched on public service, whether sent from Government or Railway telegraph offices.

Note.— *Telegraph offices are required to show in a receipt for a State telegram the amount paid for it in service stamps, and also to write prominently on the receipt the word "State".*

(b) If any Government employee is compelled to sent a telegram at a time when he is temporarily without service stamps, he should pay for it in cash, and the receipt granted to him will state the value of the telegram, but will not bear on it the word "State". The value of such telegrams, as are paid for in cash, may subsequently be drawn in a contingent bill, a certificate signed by the head of the office that the telegram was sent on State Service, and that cash payment was unavoidable, being attached to the sub-voucher concerned.

(c) State messengers may be classed as "express" or "ordinary" at the discretion of the sender, and the following general principles are prescribed for the guidance of Government employees, who should also bear in mind the necessity for keeping expenditure as low as possible:-

(1) A telegram should not be sent where a letter would serve the same purpose equally well.

(2) State telegrams should, as a rule, be sent in the "ordinary" class.

(3) Messages should be classed as "express" only—

(a) in cases of great emergency; and

(b) in cases where the dispatching Government employee knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.

(4) State telegrams should, except when extreme precision is important, be expressed as few words as possible, and more auxiliary or connective words which can obviously be fixed in by the receiver should be omitted.

(d) Books of telegram forms required for official use may be obtained on payment from any principal Telegraph Office.

(e) If a Government employee asks for repetition of a telegram received by him in his official capacity, he shall not be required to pay any transmission charge in the first instance. If, however, the repetition reveals no error on the part of the telegraph service, the necessary charge will be recovered.

(f) Foreign State telegrams can be issued only by Government employees who have been specially authorized to do so. A list of such Government employees is given in the Indian Telegraph Guide.

If a Government employee not entitled to send a Foreign State telegram finds it necessary in the interest of the public service to do, he should send the message through some higher authority empowered to issue such telegrams.

III - Commission on value payable parcels or money orders:-

(a) The sanction of a competent authority for the purchase of an article carries with it the sanction for incurring necessary charges for postal commission on value payable parcels when the article has necessarily to be brought by value payable pay able parcel, provided that the cost of the article including the postal commission is within the sanctioning power of the authorities that sanction the purchase.

(b) The charges for remittance of money by postal money order in payment of Government dues, should ordinarily be borne by the payee and not by Government. Cases in which, and the conditions under which, the cost of such remittance may be borne by Government are specified below:-

Note.— *The remittance of revenues collected at outlying stations to the treasury may, if necessary, be made at Government expenses.*

(i) Remittance of pay, allowances, etc.

(c) Pay, traveling and other allowances and contingent charges of subordinate Government employees employed in outlying station may be permitted by money order at Government expense, when the stations are at a distance of more than five miles from the nearest treasury or from the remitting office at which such charges are drawn, provided that the money order commission should not amount to more than the travelling allowance payable, if a messenger was went to encash the bill cash order or Government draft, as the case may be.

Note.— *In special circumstances e.g. when a suitable messenger is not available or the journey is risky, etc., the head of a department may permit such remittance even though the money order commission exceeds the traveling allowance that might be payable had a messenger been employed .*

(ii) Remittances of Scholarships.

(d) The remittance at Government expense of scholarship will require the sanction of the Local Administration concerned.

(iii) Remittances of moneys, due to contractors, suppliers, etc.

(e) Charges for remittance by postal money order of moneys due to contractors or suppliers, etc., should not ordinarily arise. When, however, the remittance by money order is unavoidable and is considered necessary in the interest of the public service.

26. Printing and Binding.— Detailed rules on the subject are contained in the Punjab Printing and Stationery Manual.

27. Publications.—

I. Official.— (a) **Purchase of publications in the United Kingdom.—** The following arrangement has been introduced for the purchase of books, etc., published in Europe:-

(1) Disbursing Officers are authorized to indent direct on the High Commissioner for India for any books etc., published in Europe which they require. The High Commissioner will be able to purchase at publisher's (while sale) prices plus a commission at the rate of 71/2 per cent Publications, orders for which are received by one mail, will be dispatched by the High Commissioner by the following mail.

(2) The system is voluntary and disbursing officers may purchase publications directly either in England or in India. It may, however, be pointed out that on no other system will it be possible to purchase books at rates as favour able as those offered in sub-clause (1) above. In the case of many books the saving will amount to about 20 per cent on the retail prices charged by a bookseller in England, and a much larger saving will be effected on the prices generally current in India.

Further, if the system in sub-clause (1) above is extensively followed, it may be possible for the high commissioner to obtain even more favourable rates.

(3) In submitting indents to the High Commissioner, disbursing officers should use the prescribed form. The form should be sent in duplicate and the head of account to which the cost will ultimately be debited should be clearly stated in the appropriate place. The cost of purchases made, including packing and postage or freight, will be reported quarterly by the High Commissioner to the Accountant General, Punjab, who will debit the contingent grants of the indenting officers with the value of their purchase.

(4) This system does not apply to official publications of the Government of U.K. and such publications if ordered through the High Commissioner, should not be entered on the form prescribed for this scheme.

(b) **Supply of copies of priced official publications of the Central Government to State Government** .— The Central Government have prescribed the following procedure in the case of all their priced publications :-

(1) Except in the case of reports, etc., circulated to the State Government for opinion by Administrative Departments of the Central Government publications of the Central Government will be issued to the State Government on payment only.

(2) Subject to the exception referred to above, no Department of the Central Government is authorized to send publication to the State Government except on requisition through the Central Publication Branch.

(3) Publications will be issued to the State Government at discount of 25 per cent below the usual sale price.

(4) A debit will be raised against the State Government at the time of issue and will be finally adjusted by book debit at the end of the financial year.

(5) Publications required by the State Government as agent for the administration of Central subjects will be indented for through the Administrative Department of the Central Government which will forward the requisition to the Central Publication Branch for compliance .Such issues will not be debited against the State Government.

(6) Subject to the exception referred to in the preceding clause, all requisitions for Central Government publication shall be made to the Central; Publications Branch subject to such restrictions as may be imposed by the State Government.

(7) Central Government publications indented for the State Government may, if unused and in good condition, be returned to the Central Publication Branch which will give credit for their value.

(c) **Requisitions for Central Government publications.—** The requisitions referred to in sub-clause (6) of clause (b) above should be addressed to the Manager, Government of India, Central Publication Branch, 8 Hastings Street, Calcutta, but in order to enable Government to determine whether any restriction in the number of recurring publications, is necessary, new requisitions for the supply of such publications which it is considered desirable to continue are required to be forwarded by Government employees through the Government with a view to communicating instructions restricting issues to the Central Publication Branch.

(d) **Government employees authorized to purchase publications on a commission basis.—** The Government employees named below are authorized to purchase non-recurring publications of the Central Government for official use on a commission of 25 per cent where allowed. Payment for all such publications will be made by book adjustment by debit to the head "71—Miscellaneous (State)—Cost of Books and Publications".

Chief Secretary.

Chief Engineer, P.W.D., Buildings and Roads Branch

Chief Engineer, P.W.D., Irrigation Branch

Registrar, High Court

Secretary to the Financial Commissioners.

Director of Land Records, Inspector-General of Registration and Registrar-General of Births, Death and Marriages.

Director of Agriculture.

Director of Public Instruction**.**

Inspector-General of Police.

Inspector-General of Prisons

Director, Health Services.

Legal Remembrancer.

Chief Conservator of Forests.

Curator, Central Museum.

Controller of Printing and Stationery.

Registrar, Co-operative Societies

Director of Industries

Secretary to the Governor.

Secretary, Legislative Council.

All Commissioners.

All Deputy Commissioners.

All District and Sessions Judges.

Welfare Officer.

Director, Public Relations.

President, Sikh Gurdwara Tribunal.

(e) **Supply of priced official publications of other State Governments**.— In common with the Central; Government, Governments of Madras, Bombay, West Bengal, Uttar Pradesh, Bihar, Orissa, Assam and the Madhya Pradesh have decided to discontinue the free distribution of their priced official publications. Any such publications required by Government employees of the Punjab Government must be obtained on requisition from the sources indicated below on payment of the sale price. A discount of 25 per of the sale price will be allowed in the case of publications all Government except the Uttar Pradesh and Madras.

Payment for such publications will not be made in cash, except in the case of publications of the Madras Government but by book adjustment through the Accountant General's exchange account with the State concerned by debit to the head "71—Miscellaneous (State)—Cost of Books and Publications". Payment for publications of the Madras Government will be made in cash.

Sr. No.	For publications of the Government of—	From
1	Madras	Superintendent, Government Press, Madras.

2	Bombay	Superintendent, Government Printing and Stationery, Poona.
3	Uttar Pradesh	Superintendent, Government Press, Allahabad.
4	Bihar	Superintendent, Government Printing Bihar, Patna.
5	West Bengal	Officer-in-Charge, West Bengal Secretariat Book Depot, Calcutta.
6	Assam	Officer-in-Charge, Assam Secretariat Book Depot, Shillong.
7	Madhya Pradesh	Superintendent, Government Printing Madhya Pradesh, Nagpur.
8	Orissa	Press officer, Government Press, Orissa, Cuttack.

(f) **Supply of Punjab Government publications to Central Government and other State Governments.—** Pried official publications of the Punjab Government required by Departments and Government employees of the Central Government and other State Governments will be obtained from the Controller, Printing and Stationery, Punjab.

(g) **Supply of Survey of India maps.—** These rules do not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor-General which is published at pages 964 and 965 of Part II of Gazette of India, dated 6thSeptember, 1902.

Indents for these maps should after countersignature by the Heads of the Departments concerned, be sent to the Maps Records and issue Office, Survey of India, Calcutta, direct and the cost of the maps should be charged to contingent grants of indenting officers.

II. Non-official.— (a) Books and newspapers or other periodical publications whether published in or out of India shall not be purchased, or subscribed for, at the public expense by any Government employee without the previous sanction of the competent authority.

(b) The Government, all heads of Departments and all Government employees to whom the power to purchase books and newspapers or other publications has been delegated should make their own arrangements direct with agent or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of Government employees subordinate to them. The purchase of publications published in Europe should, however, be made through the High Commissioner for India as far as possible, as this will lead to substantial economy.

(c) Payments for all purchases ordered through the High Commissioner will be made by him and the charges passed on to India for adjustment. Payments to be made in the United Kingdom for publications purchased direct from suppliers out of India should be arranged

through the High Commissioner. Payments for direct purchases made elsewhere than in the United Kingdom may, however, be made direct to the suppliers by the purchasing Government employees.

28. Rent.— (a) The rent of any private land or building occupied for public purposes should be paid by the office or department occupying it, and recorded in the accounts as a charge of that office or department. The first charge in every year made in any contingent bill for the rent of a private building should be supported by a certificate from the Executive Engineer concerned that a suitable building belonging to Government is not available for the purpose for which the building is required, and that the rental charge, namely, Rs. _____is reasonable.

(b) This rule does not authorise payments or adjustments between departments.

(c) The rent of buildings hired for residential purposes is paid from the minor head "Repairs" under the major head "50—Public Works". The hiring of buildings for residential accommodation requires the previous approval of Government and the consent of the Finance Department which must be applied for by the Heads of Departments concerned duly supported by a certificate from the Divisional Officer of the Public Works Department that the rent is reasonable and no suitable Government accommodation is available. In the case of such buildings the lease is to be executed by the Public Works Department and the formalities laid down in paragraph 10.44 of the Public Works Department, Buildings and Roads Branch, Manual of Orders, regarding the recovery of rent are to be observed.

Note.— *The consent of the Finance Department may be presumed in cases, in which it is proposed to extend the period of hire of a building for residential purposes, originally agreed to by the Finance Department provided there is no change in the matter of the rent or of any other condition of hire.*

(d) In the case of buildings which have been hired as offices any subletting requires the approval of Government and consent of the Finance Department. The rent of such buildings should be debited to the contingent grant of the Government employees concerned and any recovery of rent for portions sublet should be made by the head of office and credited to the Revenue head of the Department and not to the Public Works Department revenue head, lease of buildings hired as offices should be the concern of the Department and the Public Works Department should only be concerned with—

(i) giving a non-accommodation certificate;

(ii) certifying that the rent of the building is reasonable and

(iii) when a part is sublet, assessing the correct rent of the part sublet.

Note.— *The consent of the Finance Department may be presumed in case in which it is proposed to extend the period of subletting of buildings hired as offices, originally agreed to by the Finance Department, provided there is no change in the matter of the*

apportionment of the rent of the building in regard to residential and office portions, or its occupants.

(e) The responsibility for the recovery of rents from Government employees in civil employ occupying public buildings ordinarily rests with the P.W.D., but in exceptional cases, where the cost of buildings has been treated as a Civil charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

Note 1.— A Government employee permitting occupation of a Government or leased building by any private person or local body should at once inform the authority in charge of the building of such occupation. The authority in charge will be the Executive Engineer concerned in the case of buildings in charge of the Public Works Department Buildings and Roads Branch, and the head of the department concerned in the case of buildings rented as offices.

Note 2.— The certificate required from divisional officers as to the reasonableness of rent referred to in sub-paragraphs (c) and (d) above will not be necessary in cases where the rent involved isles than Rs. 50 per mensem. A certificate will, however, be necessary from sub-divisional officers as to the reasonableness of rent in cases where the rent involved is less than Rs. 50 and not less than Rs. 20 per mensem. No. certificate will be necessary in cases where the rent involved is less than Rs. 20 per mensem.

29. Repairs.— See Construction and Repairs.

30. Rewards to Police and informers, etc.— See Punjab Police Rules.

31. Rinderpest Serum.— The following procedure is observed in the supply of anti-rinderpest serum from the Indian Bacteriological Laboratory, Muktsar:-

(i) Anti rinderpest serum will be charged for at the rate of two annas per dose.

(ii) The cost of carriage of the serum from Kathgodam to places of destination will be borne by the authority of person indenting for it in addition to any payment due under clause (i) above.

(iii) The issue of the serum from the laboratory will be subject to such rules as to the fixing of the dose, the refunding of the cost of returned serum and the opening of accounts with State authorities as may be laid down by the Indian Bacteriologist under the control of the Inspector-General, Civil Veterinary Department. The payments by State Governments will be adjusted annually through the Adjusting Account.

32. Rubber Stamps.— See Stationery and Printing Stores.

33. Sanitary, Water-supply and Electrical Installations.— (a) All works and repairs in connection with sanitary, water-supply and electrical installations to Government buildings should be carried out by, or through the agency of the P.W.D., except in

special cases under the orders of Government, (See also Rule 5.15 of Punjab Civil Service Rules, Volume I, Part I).

(b) The classification of expenditure connected with water-supply, sanitary and electrical installations in Government buildings or with repairs to such installations will be made under the following rules:-

(i) Where the buildings are under the administrative control of the P.W.D., the expenditure should be debited to the grant of that Department, provided that if it does not exceed Rs. 2,500 or any higher limit fixed in this connection by the competent authority, it may be debited as contingent expenditure of the Civil Department carrying out the work.

(ii) Where the building is under the administrative control of the department which occupies it, the expenditure should be debited to the grant of the department concerned under the minor head "Works".

Note 1.— *The term "Electrical Installations" includes bells and similar installations only when they form part of the main installation, i.e. if they are worked through transformer or lamps off a lighting circuit, but not when they derive energy from small primary batteries.*

Note 2.— *The proviso in clause (i) is not applicable unless in any case a definite assignment has been made of petty works of sanitary and electrical installations, under the administrative control of the Public Works Department.*

34. Scales (Country).— Country scales required for weighting letters, etc., may be obtained from the Postal Workshop, Aligarh the charge being drawn as contingencies.

35. Secret Service Expenditure.— (1) The statement given below shows the items which are classed as service expenditure .No addition can be made to this statement without the consent of the Finance Department:-

Statement of items classed as Secret Service Expenditure

Officers who will certify expenditure	Controlling Officer	Major head of account	Nature of expenditure
1	2	3	4
Excise and Taxation Commissioner	Excise and Taxation Commissioner	10-State Excise Duties	Rewards for Excise Bureau
Excise and Taxation Commissioner	Collectors	10-State Excise Duties	District Excise Rewards
Inspector-General of Police	Superintendent of Police	23 - Police	Police rewards
Inspector-General of Police	Deputy Inspector-General, Criminal Investigation Department	23 - Police	Rewards for assistance to Criminal Investigation Department
Inspector-General of Police	Assistant Inspector-General, Government	23 - Police	Police rewards

	Railway Police		
Director, Public Instruction	Director, Public Instruction	28 - Education	Printing of question papers for Departmental Examination
Chief Secretary	Director, Public Relations	71 - Miscellaneous	Purchase of non-service postage stamps and expenditure in connection with the compensation of articles for the Press, etc. up to a maximum limit of Rs. 100.
	Chairman, Subordinate Services Selection Board, Punjab	19 - General Administration	Printing of Question Papers for Subordinate services Selection Board's examination at private presses
Secretary to Government, Punjab, Vigilance Department	Under Secretary to Government, Punjab, Vigilance Department Officer-in-charge, Special Inquiry Agency, Punjab, Jullundur City Superintendent of Police, District Inquiries Agency, Punjab, Ambala	19 - General Administration	Secret rewards in connection with secret enquires and investigation
Secretary to Government, Punjab, Vigilance Department	Under Secretary to Government, Punjab, Vigilance Department	"S-Deposits and Advances Part II-Deposits not bearing interest (C) Other Deposits	Money advanced for laying traps against corrupt officials
	Officer-In-charge Special Inquiry Agency	Accounts-Departmental Judicial Deposits Civil Deposits(Personal) Deposits"	
	Superintendent of Police, District inquiries Agency		
Deputy Secretary to Government, Punjab, Finance Department	Deputy Secretary to Government, Punjab, Finance Department	19-General Administration	Honoraria to Examiner of the State S.A.S. Examination and the Divisional Accountants Examination for setting question papers and evaluating answer books.
Director, Technical Education, Punjab	Assistant Director-cum-registrar	30-Public Works Charges on B & R. Establishment A-1 (iii) Director, Technical Education	Printing of Question Papers in connection with the State Board Examination

(2) For the allotment placed at his disposal, the Government employee mentioned in column 2 of the statement will maintain a contingent register, in the prescribed form in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure. Within the allotment, the Government employee may draws bills for such sums as may be necessary. Such bills will not be supported by vouchers.

(3) The general control of expenditure incurred against the allotment will be vested in the Government employee 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 appropriations have been made.

(4) Every controlling officer will maintain in the form of a cashbook a secret record of the expenditure and receipts (if any) connected with the allotment. This record should contain the amount and the date of each payment and such indication of its nature the Government employee mentioned in column 1 of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him by clause 5 below. The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side the number and date of the bill being noted against the entry.

(5) The Government employee mentioned in column 1 of the statement should conduct at least once in every financial year a sufficiently real administrative audit of the expenditure incurred by the Government employees mentioned in column 2 and furnish a certificate to the Accountant General in the following form not later than the 31st August following the year to which it relates:-

"I hereby certify that the amount actually expended by me or under my authority for secret service in the year ending the 31st of March _____was Rs._____ and that the balance in hand on the said_____31st March _____ was Rs. _____and that this balance was surrendered by short drawing in the first bill presented during the year 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".

(6) The accounts of the secret service expenditure will not be audited by the Accountant General.

36. Section-writing and copying.— (a) The sanction to section writing and copying charges should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter.

(b) No person in receipt of pay from Government can be remunerated for section-writing save with the special sanction of the competent authority, and no periodical allowance may, be charged as section-writing.

37. Special diet for Police Head Constables sick in Hospital.— See Punjab Police Rules.

38. Standard Forms.— These consist of such forms which have been prescribed for use in the various offices subordinate to a department. No additions or alternations will be made in such forms, except under the orders of the head of the department concerned.

39. Stationery and Printing articles.— Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible unless specially sanctioned by the competent authority.

Note.— *Charges for country stationery and carriage of stationery in the larger offices as for instance, district offices, come under a separate major head "Stationery and Printing, and should be drawn on a separate bill.*

40. Taxes.— Municipal and Cantonment.— (a) As a general rule, Municipal rates and taxes on non-residential buildings paid by or, passed on to a department occupying the whole or part of the building are debited to the contingencies of the department concerned. Where, however, the whole or part of the tax is paid by the Public Works Department, or by a Civil Department as the Department in administrative control of the building, the payments may be charged to the maintenance estimate of the buildings concerned.

(b) Taxes on non-residential buildings occupied by departments, if paid by a department nominated by Government in this behalf and not passed on to the occupying department are charged to "71-Miscellaneous—Rents, rates and Taxes".

Municipal and other taxes (in the nature of house or property tax or otherwise) when payable by Government in respect of buildings occupied as residence, will be adjusted as part of the cost of maintenance of the building, Where, however, the whole or any portion of the taxes, which by local rule or custom are ordinarily leviable from the tenant is paid by a department other than the department in administrative control of the building the charge may be treated as contingent expenditure of the paying department.

Note.— *The rules regulating the payment of Municipal rates and taxes or building will be found in paragraph 3.14 of the Public Works Department Code (First Edition).*

40-A. Incidence of charges for Police Stations and Lock-ups.— In respect of Police Stations Lock-ups provided free of rent by Railways to the Police Department, it has been decided that taxes of the nature of house or property tax, which are payable by owners, may be borne by Railways. Taxes levied for specific services rendered for the benefit of the occupier should, however, be recovered from the Police Department irrespective of whether they are under the local law or custom recoverable separately or form part of a consolidated property tax. The railway's share of occupiers share of taxes may then be re-debited by the Police Department to the Railway concerned.

41. Telegram Charges.— *See Postal and Telegram Charges.*

41-A. Telephone Charges.— In the payment of rent of telephones (except in temporary connections required for a part of the year) advantage should be taken of the yearly rate

of payment in all cases in which telephone is retained throughout the year so as to avoid loss to Government on this account.

41-B. Purchase of tents.— (1) The following scales of tents have been prescribed for officers of the Education, Medical and Health Departments:-

(a) Education Department:-

Divisional Inspectors of Schools	(1) Two Swiss Cottage Tents, 14X14' (2) Two Pals, 10'X10'
Deputy Inspectors of Schools	(1) One Swiss Cottage Tent, 14"X14". (2) One Pal, 10"X8"
District Inspectors of Schools	(1) One miniature Swiss Cottage Tent, 12X12 (2) One Pal, 10"X8"
Assistant District Inspectors of schools.	(1) One sleeping Pal of four folds of cloth throughout with a four feet Kanat and outer fly, 10"X8" (2) One Pal, 10"X8"
Deputy Directress of Public Instruction, Punjab	(1) One Swiss Cottage Tent, 14"X14" (2) One Pal, 10'X8"
Health Department- (i) Civil Surgeons	(1) One single pole Regulations Tent (Complete) (2) One servant's Pal.
(ii) Assistant Director of Public Health	(1) Two Swiss Cottages, 14'X14" (2) One Double Fly office Pal (3) Three pals, 12'X12'
Assistant Epidemiologist and District Medical Officers of Health	(1) One Swiss Cottage, 10'10' (2) One Servants" Pal, 10'X10' (3) One Servants" Pal' 7'X7"//Subject to the condition that only 12 sets of tents will actually be maintained

(2) The scale of tents prescribed for officers under the Administrative control of the Financial Commissioners are given in Financial Commissioners' Standing Order No.45.

42. Tour Charges.— (i) **Carriage of Tents.—** A certificate should be furnished in contingent bills to the effect that the Government employees concerned have paid half the cost on account of carriage of tents used by them except in cases where the tents are carried wholly at Government expense. (See Traveling Allowance Rule 2.39.)

(ii) **Carriage of Records**.— In regard to carriage of records no details need be given in bills apart from usual information regarding sub-vouchers which must be given in contingent bills.

When the same conveyance is used both for the carriage of records and for the carriage of personal effects of Government employees, a suitable proportion of the cost should ordinarily be debited to contingencies and the balance met by the Government employees concerned. An exception to this general rule should only be made in those cases where the Head of the Department is satisfied that the conveyance engaged was used solely for the transport of Government records.

(ii) **Wages of Khalasis**.— No details are required in respect of wages of Khalasis beyond a certificate to the effect that on no day the number of extra Khalasis employed exceeded the scale sanctioned by Government.

(iv) **Office accommodation**.— Expenditure incurred on office accommodation for their staff by the Ministers during tour is de-bitable to "Tour Expenses."

43. **[Typewriters, Calculating Machines etc.—** The detailed rules for the supply and purchase of typewriters, copying machines, duplicators, punching and binding machines and lamination machines are contained in Chapter 12 of the Punjab Printing and Stationery Manual.][7]

44. **Traveling expenses of Punkha Mazdoors**.— The railway fare of punkha mazdoors on tour may be admitted as part of hot and cold weather charges.

45. **Water-supply Installations**.— See Sanitary, Water-supply and Electrical Installation.

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[7] Substituted vide FD's Notification No. 2/1(4)-91-3FR-II, dated 2nd August, 1996.

APPENDIX - 16

(Referred to in Note 3 to P.F.R. 8.3)

Livery and Clothing Rules

PART - I

1. These rules deal with the supply of—

A.— Liveries,

B.— Summer clothing,

C.— Belts, cross-belts and badges, and

D.— Warm clothing including blankets and water proof cap to Government employees, other than those hospital attendants, Bir Daroghas and Chaprasis of the Government Livestock Farm, Hisar, the supply of uniforms in whose case is regulated by the rules in Part II of this Appendix.

The word "Livery" excludes the items under heads (B), (C) and (D), but includes such accessories as turbans when supplied at the public expense.

2. The supply in every case is subject to the ordinary rules of budget provision.

3. There will be the following classes of peons:-

Class I.— Jamadars in personal attendance on Ministers, Judges, Speaker, Legislative Assembly, Chairman, Legislative Council and Financial Commissioners.

Class II.— Jamadars in personal attendance on Commissioners, Chairman and Members of Punjab Public Service Commission, Chairman and Members of the Subordinate Service Selection Board, Punjab, Heads of Departments, Secretaries and one office Jamadar in the Punjab Civil Secretariat.

Class III.— (a) Chaprasis in personal attendance on Ministers, Judges, the Speaker and Secretary of the Punjab Legislative Assembly and Chairman and Secretary of the Punjab Legislative Council, Financial Commissioners, [8]Officers on Special Duty appointed from time to time under the administrative control of the Financial Commissioners, Commissioners, Chairman, Members and Secretary of the Punjab Public Service Commission, Chairman and Members of the Subordinate Services Selection Board, Punjab, Heads of Departments, Conservators of Forests, Superintending, Engineers of the Public Works Department, the Director, public Relations Secretaries, Officers on Special Duty appointed from time to time in the Punjab Civil secretariat, Deputy Secretaries, Under-Secretaries, and Assistant Secretaries to Government, Registrar, Punjab P.W.D., Irrigation/buildings and Roads Branch Provincial Town Planner, Punjab Secretariat, Secretary to Chief

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[8] The liveries etc. supplied should be handed in at the conclusion of the period of appointment of an Officer on Special Duty with a view to their re-issue when similar circumstances arise in future.

Minister, Deputy Commissioners, Settlement Officers, colonization Officers the Registrar of the High Court, Punjab, other Gazetted Officers of the High court and District and Sessions Judges, Deputy Registrar, Co-operative Societies, Deputy Director, Public Instruction, Deputy Directress of Public Instruction, Inspectress and District Inspectress of schools the Assistant Inspectress of Schools for Domestic Science, Physical Training Supervisor for Girls, the Inspectresses of Training Institutions and Assistant District Inspectress of Schools, Deputy Director, Health Services, Assistant Directors of Health Services, Punjab, Director, Irrigation Research Institute, Deputy Transport Controller, Examiner and Assistant Examiner, Local Fund Accounts, Excise and Taxation Commissioner and Deputy Excise and Taxation Commissioners and Director, Land Reclamation, Punjab, Deputy Directress of Industries (Industrial Training for Women) and Joint Registrars, Co-operative Societies and Joint Excise and Taxation Commissioner.

(b) Jamadars in personal attendance on Secretary, Punjab Public Service Commission, Conservators of Forests, District and Sessions Judges, Superintending Engineers of the P.W.D., Principal. Punjab Engineering College, Chandigarh, and Jamadar in personal attendance on Secretary, Subordinate Services Selection Board.

Class IV.— Jamadars and chaprasis other than those included in Classes I, II and III of the establishments named in Annexure A, who are either:-

(a) in personal attendance on gazetted Government employees, or

(b) employed in English Departments of Commissioners, Deputy Commissioners and District and Sessions Judges offices and in circle and other subordinate offices of the P.W.D., Buildings and Roads, Electricity and Irrigation Branches and the Local Audit Department,

(c) employed in the Punjab Civil Secretariat or in the offices of Heads of Departments, including Controller of Printing and Stationery, Punjab.

Class V.— All other chaprasis. (These receive belts only unless specially entitled to warm clothing.)

4. The sources of supply and rates of cloth for liveries and warm clothing including blankets, cloth for lining and paggris, gold lace, Gold Braid and Gold Buttons (ghundis) required for peons and Class IV employees are given in Rule 8 of these rules. The articles should be obtained by offices by direct indent on the sources of supply mentioned therein. Buttons, braid and other accessories not mentioned may be obtained locally. In placing orders, care should be taken to specify clearly the quantities and qualities of material ordered and the description given in full as indicated in Rule 8.

5. Bills for liveries, belts and warm clothing will be submitted in the Forms P.U. 1-3, attached. These forms are separate for (a) liveries and summer clothing, (b) warm clothing and blankets, (c) belts.

Note.— *Charges such as packing, postage and freightage shall not be included in the incidental charges connected with the supply of liveries, belts and warm clothing, etc.*

6. Subject to the conditions laid down in these rules, heads of offices are empowered to sanction expenditure on supply of liveries, summer clothing, belts, badges, warm clothing and water proof caps to peons and class IV employees attached to their offices up to the maximum limits of cost as laid down in Rules 12 to 31.

6-A. (i) The supply of liveries, summer clothing belts cross belts, badges and warm clothing to persons whose pay is charged to work is a special charge and, therefore, subject to the sanction of Government, unless power to sanction such expenditure has been delegated with the approval of the Finance Department to a subordinate authority. Provisions for such charges should be made in the estimate of the works concerned.

(ii) Power under the unless has been delegated to the Divisional Officers of the Irrigation Branch to supply liveries, summer clothing belts, cross belts, badges and warm clothing to work-charged establishment.

Note.— *The assent of the Finance Department is presumed to orders issued by Government under this rule, provided that the individual to whom the livery or warm clothing is given would be entitled to it under the ordinary rules if his pay were not charged to works.*

6-B. When loss or damage to an article of livery, summer clothing, belts, cross belts, badges and warm clothing is caused through negligence of misuse (before due date) the loss should be recovered from the defaulter.

The Administrative Department dealing with Printing and Stationery may, however, at any one time write off the cost of and renew before due date one livery of any class including summer clothing, belts, cross belts, badges and warm clothing, where the loss or damage is not caused by negligence or misuse or where no recovery is possible from the defaulter.

A - LIVERIES

7. The livery of classes I and II will be of scarlet broad cloth ornamented with gold lace. That of class III will be chapkan of scarlet broad cloth with an edging of yellow braid. The livery of class IV will be scarlet or blue twill cloth or khaki serge with scarlet or yellow facing or braid at the discretion of the Head of the Department.

Note.— *The Conservator of Forests has the option of supplying peons in personal attendance on Divisional Forest Officers and Working Plan Officers with liveries of class IV or with the uniform prescribed for forest guards provided the maximum price fixed for a livery in Rule 12 is not exceeded even if a forest guard's uniform is supplied*.

8. The sources of supply, qualities of cloth and other materials prescribed for each class of livery and the prices are detailed below:-

Class of livery	Description cloth prescribed	Source of supply	Price per yard f. o. r. station of supply	Remarks
Classes I and II	Registered No. A/1 and II, Superfine Broad Cloth, Scarlet 54 inches wide	Egerton Woolen Mills, Dhariwal (Punjab)	6 4 0	
Class III	Registered No. B/III Superfine Broad Cloth, Scarlet 54 inches wide		4 4 0	
Class IV	Registered No. C/III Twill Cloth, Searlet, 27/54 inches wide OR Registered No. D/III Twill Cloth, Blue 27/54 inches wide OR Registered No. B/II (i) Serge Khaki 27/54 inches wide	Government Industrial School, Hisar Government Industrial School, Hisar Government Industrial School Panipat.	2 8 0 5 0 0 2 6 0 4 12 0 2 4 0 4 8 0	
Class IV (Facing cloth)	Registered No. C/III Twill Cloth, Scarlet (or Yellow) 27/54 inches wide	Government Industrial School, Hisar	2 8 0 5 0 0	
Warm Coats or clothing	Registered No B/II(i) Serge, Khaki, 27/54 inches wide	Government Industrial School, Panipat	2 4 0 4 8 0	
Blankets	Registered No. A(i) 2, Grey Check Rug. 104" X54	Wool Expert, Panipat.	6 12 0 each	
All classes Lining cloth	Registered No. F/432, Lining Cloth Red (or Blue Check) 30/31 inches wide	Government Demonstration Weaving Factory	0 6 0	
All Classes Paggri cloth	Registered No. G/4036, White Muslin, 35/36 inches wide	**	0 5 0	
Classes I and II	Gold lace, 1", 1x1/2" and 4" wide, first quality per tola	**	1 11 3	
Classes III and IV	Gold lace, 1", 1x1/2" and 4" wide second quality per tola	**	1 0 6	
Classes I and II	Goldd Buttons, Ghundis, first quality per dozen pairs	**	2 8 0	F.O.R Destination
Class III and IV	Gold Buttons, Ghundis, second quality per dozen pairs	**	1 12 0	
Class I, II and III	Gold Braid per tola	**	0 10 9	

***N.B.—** As sanctioned by Government from year to year will be applicable.*

9. Paggris may be given with liveries of classes I to IV provided the sanctioned cost is not exceeded. The sanctioned cost allows of two paggris being provided with each uniform in classes I to IV.

10. A new scarlet livery of classes I to III may be supplied on completion of three years from the date of the previous supply. In addition, warm clothing may be supplied on completion of three years from the date of the previous supply to messengers in these classes who have to tour continually.

***Note 1*.—** When warm clothing is supplied to messengers under this rule, the Disbursing Officer should attach to the bill a certificate to the effect that the messengers have to tour continually.

***Note 2*.—** In the case of Jamadars and peons in personal attendance on the Chief Conservator of Forests and Conservators of Forests, warm clothing may be supplied after the completion of two years from the date of a previous supply.

11. A new khaki scarlet or blue livery of class IV may be supplied on completion of two years from the date of a previous supply. Warm clothing is not given in these cases.

12. The maximum limits of cost for each livery are:-

	Rs. A. .P.
Class I	50 6 0
Class II	41 14 0
Class III	17 14 0
Class IV	20 0 0
Warm coats (Clothing)	13 8 0
Blankets (Two Rugs)	13 0 0

These maxima will be applied to the average cost of liveries of each class entered in each bill.

***Note*.—** *These rates are liable to change from year to year under the orders of Government.*

13. In Government offices where livery of class IV is admissible it may be supplied only to the messengers of the establishments shown in Annexure A. In offices other than those of the Punjab Government Secretariat and Heads of Departments including the Controller, Government Printing and Stationery, liveries may only be given to messengers in personal attendance on gazetted Government employees or to those employed in the English Department of Commissioners, Deputy Commissioners, Colonization Officers and Settlement Officers and District and Sessions Judges Offices and in circle and

subordinate offices of the P.W.D., Buildings and Roads, Electricity and Irrigation Branches. Liveries are not to be supplied to the messengers of Gazetted Government employees appointed for short period, such as Additional Sessions Judges so appointed. The peons attached to Tehsildars who are gazetted Government employees are nevertheless not provided with liveries.

13-A. In temporary or newly-created offices, not included in Annexure A to these rules, liveries or warm clothing may be allowed to Jamadars, Peons and Chowkidars by the Heads of Departments on the same scale and subject to the same conditions as are applicable to such employees in permanent offices provided that the post is likely to continue more than 2 years and the Class IV Government employee concerned has put in more than one year's service. The articles of liveries or warm clothing should be taken back in the event of discharge, or quitting service before the expiry of the normal life of such articles, for re-issue to other employees who may be entitled thereto.

14. In the Irrigation Branch livery may be supplied to the following classes of Class IV, Government employees whose pay is charged either to "Establishment" or to "Works" the cost being de-bitable to "Establishment Contingencies" or "the estimates of the works concerned" respectively.

(i)	Gauge Reader	Red Kamarband of ordinary red cloth at Re 0-8-0 each	
(ii)	Barkandaz Guards	(a) Turban—dark blue with light blue ends at Rs. 3-8-0 each. (b) Coat—Indigo blue Drill cloth at Rs. 6 each.	
(iii)	Regulation Beldars except at Ferozepore Jamadars of Beldars	Blouses blue (with light blue Chevrons on sleeves for Jamadars) of Indigo blue Drill cloth at Rs. 3-10-0	
(iv)	Head-works See item (vi) below		
(v)	Telegraph Peons	**Coat.—** Indigo blue drill cloth at Rs. 6 each Turban – Dark blue with light blue ends at Rs. 3-8-0 each. **Pyjama.—** Indigo blue drill cloth at Rs. 2-7-0 each	At those stations only to which the chief Engineer has accorded his approval
(vi)	(a) Regulation Beldars at Ferozepore Headworks	Turban Khaki with red borders Blouse Khaki, short and cotton stockings	At a cost not exceeding Rs. 8 each
(b)	Jamadars of Beldars Ferozepore Headworks	Coat Khaki, turban Khaki with red border Blouse Khaki, Shorts and Cotton Stockings	At a cost not exceeding Rs.11.

The livery should last two years in the case of items (i) to (iv) and three years in case of item (v) and maximum cost as shown against items (i) to (v) should not be exceeded.

In case of item (vi) for Regulation Beldars and Jamadars of Beldars who are employed through the year, the uniforms shall be supplied annually, while for "Flood Season Beldars" they shall be renewable every second year.

14-A. In the Buildings and Roads Branch, livery may be supplied to roads mates whose pay is charged to "Works" as under:-- Each road mate borne on the work-charged establishment may be supplied with a turban (red in colour and having fringes at both ends, etc.) at a cost not exceeding Rs. 5 once a year. Each such road mate will also be supplied with a leather waist belt with badge at a cost not exceeding Rs. 3. Belts will be renewed only when worm out, The cost in each case will be charged to the maintenance estimates of the roads concerned.

15. All forest guards and chowkidars employed on forest preservation or reafforestation work under the Land Revenue administration (Budget head of account "7—Land Revenue') are entitled to a uniform consisting of Khaki coat, short and paggri at a cost not exceeding Rs. 9 per chowkidar once every three years.

16. The duffadar and barkandazes employed in the Government Schools of Engineering, Punjab, are entitled to uniform consisting of a turban and coat at a cost not exceeding Rs.8 per man once every two years, the cost being de-bitable to the grant for contingencies.

17. The class IV establishment of the Punjab Legislative Assembly and Council is entitled to liveries as follows:-

(1) **Sweepers**.— One suit khaki drill consisting of one coat, one pyjama and one turban at a cost not exceeding Rs. 10 per suit, every year;

(2) **Head Sweepers**.— One Khaki coat and two turbans at a cost not exceeding Rs. 10, every year;

(3) **Farashes**.— One warm coat, two turbans two trousers, and one belt, at a cost not exceeding Rs 17, for each farash once every three years;

(4) **Cloak Room Attendants**.— Three Achkan suits; each suit consisting of achkan of white drill, salwar and turban at a cost not exceeding Rs. 9 per suit, once every two years.

B - SUMMER CLOTHING

18. Except in Shimla, Jamadars and peons in Classes I to III and door-keepers of the Punjab Legislative Assembly, may be provided with white summer clothing in accordance with the following scale:-

(1) Three suits consisting of a choga, coat and pyjama may be allowed for each Jamadar or chaprasi.

(2) The suits will be of white long cloth or drill, 9-1/4 yards of cloth being allowed for each suit.

(3) The maximum cost of each suit is not to exceed Rs. 6-12-0.

(4) The clothing to be renewed on completion of two years only from the date of a previous supply in the case of Jamadars and peons of the Judges, Commissioners, Deputy Commissioners and District and Sessions Judges and on completion of three years from the date of a previous supply in other cases.

(5) The cloth for such clothing will be obtainable only from the Government Demonstration Weaving Factory. The qualities prescribed and standardized are long cloth No. 30270, 36" wide, at Re. 0-7-6 per yard, and drill No. 1610, 28" wide, at Re. 0-8-0 per yard in each case f.o.r.

It is excepted that except in the hills, this uniform will be worm from April 15 to October 15, and that except on ceremonial occasions, the choga will be worn over the scarlet uniform of classes I to III to preserve its appearance.

19. In Shimla, three peons of class III belonging to the office of the Deputy Commissioner are entitled to two chogas each during the year at a total cost not exceeding Rs. 17-4-0 for six chogas every year.

20. The sweeper employed in the office of the Director, Health Services, is entitled to a summer uniform consisting of a coat and a pyjama of khaki drill and a turban of khaki malmal at a cost not exceeding Rs. 10 once every three years from the date of a previous supply.

(For winter uniform see Rule 30).

C - BELTS CROSS-BELTS AND BADGES.

21. The servants in Government offices to whom belts, etc may be supplied, and the maximum costs allowed in each are indicated below:--

Suitable buckles and badges may be supplied in addition. Belts and cross-belts should last for four years, and new ones may not be sanctioned at the public expense within that period.

Buckles and brass badges are excepted to last for an indefinite time, and should be passed on from one man to another.

(1)	Jamadars and chaprasis of Class I—	Rs.	A	P
	Jamadars - Belt and cross-belts	34	0	0
	Chaprasis - Belt	18	12	0

Note.— *Jamadars in personal attendance on Ministers, Speaker, Legislative Assembly, Chairman, Legislative Council, Chief Justice, and the permanent Judges are allowed*

additional equipment of a Peshkabaz (degrees) and (Jhabbas) (gold tassed attached to daggers) costing Rs. 59. Daggers are excepted to last for an indefinite time and should be Tassels should last for four years and renewal may not be sanctioned within that period passed on from one man to another. Tassels should last for four years and renewal may not be sanctioned within that period.

		Rs.	A.	P.
(2)	Jamadars and chaprasis of Class II—			
	Jamadars - Belt and cross-belts	27	4	0
	Chaprasis - Belt	18	12	0
(3)	Jamadars and chaprasis of Class III—			
	Jamadars - Belt and Cross-belts	16	8	0
	Chaprasis - Belt	11	6	0
(4)	Jamadars and chaprasis of Class IV who are detailed in Annexure A, except in the case of those named against Serial Nos. (31), (70), (74), (79), (83), (84), (86), (92), (101), (102), (105), (108), (109) and (110)—			
	Belt	11	6	0

Note.— *The Jamadars in the Museum and the Jamadars in the Punjab Government Press are permitted belts costing Rs. 16.*

(6)	Jamadars and chaprasis of Class IV named against the following Serial Nos. of Appendix A—
(31)	Except Jamadars — (70), (74), (79), (83), (84), (86), (92), (101), (102), (105), (108), (109) and (110).

Inexpensive leather belt and brass badge.

Note.— *Regarding Jamadar in Government Press, see note to clause (4).*

(7)	All other chaprasis—
	In-expansive leather belt and brass badge.

Note.— *Fisheries Headmen and Watchers and Game Watchers employed in the Department of Fisheries and Game, Punjab, are permitted inexpensive leather belts with brass badges as a symbol of authority.*

22. In the Irrigation Branch, belts waist belts arms and badges may be supplied to the following classes of class IV servants whose pay is debited either to "Establishment contingencies" or "the Estimates of the works concerned "' respectively:--

(i) Sowars

Arms.— Swords	To last for indefinite period.
Belts.— Brown leather with badge and a loop on the left for the sword.	To last for 8 years.

(ii) Maintenance Beldars, Dak-runners, Chowkidars and Patrols not employed as Registrars of Irrigation.

Badges.— Armlet with badge	To last for indefinite period.

(iii) Gauge Readers

Badges.— Armlet with badge	To last for indefinite period.

(iv) Barkandaz Guards

Waist belts.— Brown leather 3" wide with loop for sword and rectangular buckle plate	To last for four years.
Arms.— Swords	To last for indefinite period.

(v) Telegraph Peons.

Waist belts.— Brown leather 3" wide with clasp bearing the words "Telegraph Peons and the name of canal".	To last for four years.

23. In the Electricity Branch of the Punjab Public Works Department brass badges may be supplied to the work-charged Line Staff at a cost not exceeding Rs. 0-10-0 per badge, the cost being chargeable to the work concerned.

D - WARM CLOTHING

24. Warm clothing may take the form of warm coats or blankets, not being livery.

25. Warm clothing may be supplied to the Jamadars and orderlies of the gazetted Government employees named against classes I, II and II in Rule 3, who are provided with scarlet liveries under these rules, provided that such Jamadars or orderlies are

required to be frequently on tour. It should last three years and the maximum limit of cost is Rs. 13-8-0 whether warm coats or blankets are supplied .Warm clothing at a cost not exceeding Rs. 13-8-0 each may also, as a special case, be supplied to the—

(1)	Peons in personal attendance on the Inspector of Fisheries.
(2)	Motor Lorry Drivers employed in the Government Livestock Secretariat and Central Jail Presses.
(3)	Tractor Driver employed in the Government Livestock Farm, Hisar.
(4)	Head Beldar at Brot and Motor Lorry Drivers employed in the Electricity Branch.
(5)	Linesmen on the permanent operating staff for the maintenance of Trunk and Branch Transmission and Telephone Lines in the Electricity Branch.
(6)	Peon employed in the Circulating Branch of the Punjab Civil Secretariat for the distribution of urgent and immediate files after office hours.
(7)	Eight orderlies attached to the (i) Chief Secretary to the Government, Punjab, (ii) Home Secretary to Government, Punjab, and (ii) Resident Assistant, Punjab Civil Secretariat, respectively.
(8)	Farashes employed in the Punjab Civil Secretariat.
(9)	Motor Lorry Drivers employed in Schools for Girls in the Punjab.
(10)	Motor Ambulance Driver and Cleaner employed in the Punjab Veterinary College.
(11)	Lorry Driver employed in the Punjab Civil Secretariat.
(12)	Six pens employed in the office of the Punjab Secretariat, Legislative Assembly and Council for the distribution of papers to the members of the Assembly and Council after office hours.

26. Subject to the sanction in each case of the officer shown in Annexure B, Warm clothing, not being livery, may be supplied to any watchmen or other class IV employees not provided with liveries who (i) are employed in night work; or (ii) spend much time on tour: or (iii) are employed on duty in hill station.

In the case of offices not included in Annexure B, the Heads of Departments may sanction such warm clothing, if these conditions are fulfilled.

In the Public Works Department, Irrigation, Buildings and Roads and Electricity Branches, warm clothing may be supplied under this rule to the following classes of class IV

Government employees whose pay is debited to establishment, the cost being de-bitable to "Establishment—Office contingencies":-

(i) Office Chowkidars and office watchmen whether Barkandazes or Chowkidars when doing night work, employed either in the Secretariat or with Superintending Engineers, Divisional Officers or Sub-Divisional Officers.

(ii) Tindals and Khalasis employed either in the Secretariat or with Superintending Engineers, Divisional Officers or Sub-Divisional Officers.

(iii) Farashes employed in the Secretariat.

(iv) Godown Chowkidars.

The clothing should last three years, and a maximum cost of Rs.13-8-0[9] in each case, whether warm coats or blankets are supplied should not be exceeded.

Note 1.— *Process-servers attached to the Courts of Sub-Judges at the hill stations enumerated in Rule 2.27 of the Traveling Allowance Rules, First Edition, 1952, and at Kulu and Palampur are classed class IV employees for the purpose of this rule.*

Note 2.— *Chowkidars attached to the Punjab Civil Secretariat Office at Ellersile, Shimla who were in employ on the 1st April, 1929., will be supplied with warm clothing after every two years but incumbents engaged after that date will be subject to the provisions of this rule.*

Note 3.— *Work-charged malis and garden coolies employed at Raj Bhawan, Shimla, will be supplied with warm clothing annually at a cost not exceeding Rs. 13-8-0.*

27. In the Irrigation Branch, at least one Telegraph peon at Headworks stations and at other places where on account of the amount of work more than one Signaller has been sanctioned, may be supplied with warm clothing on the completion of three years from the date of previous supply at a cost not exceeding Rs. 13-8-0[2]. Sowars and Barkandaz guards attached to the Secretariat, Superintending Engineers, Divisional Officers or Sub-Divisional Officers in the Irrigation and Electricity Branches may also be supplied with a great coat on the completion of three years from the date of a previous supply at a cost not exceeding *Rs.13-8-0. Dak-runners, dak-trolleymen, and regulation staff, i.e, Jamadars, assistant Jamadars, beldars and boatmen employed on night duty in the Irrigation Department and trolleymen employed at the Government school of engineering, Punjab, are supplied with a great coat costing not more than *Rs. 13-8-0 on completion of three years from the date of a previous supply.

28. Chowkidars of important rest-houses of the Buildings and Roads Branch (as detailed opposite) frequently occupied by high officials may be supplied with warm clothing on the completion of three years from the date of a previous supply at a maximum cost not exceeding that shown in Rule 26. In the case of permanent Chowkidars whose pay is

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[9] Warm coats and great coats for persons employed in the Punjab Public Works Department, Irrigation Branch, may cost upto Rs. 15 each.

debited to establishment the cost of such warm clothing is debitable to "Establishment—Office Contingencies". For temporary men the cost will be debited to the maintenance estimate of the rest-house concerned.

List of important Rest-houses.

Hoshiarpur, Jullundur, Ludhiana, Ferozepur, Ambala, Karnal, Rohtak, Hisar, Gurgoan; Dundiara, Pathankot, Amritsar, Palampur, Dalhousie and the combined Civil and Public Works Department rest-houses at Ladwa.

29. Warm coats, Waterproof caps and Ammunition Boots may be supplied to the following Regular and Work-charged Establishment in the Electricity Branch, renewable after every three years. The supply of these articles should be obtained through the Controller of Stores, Punjab, Jullundur.

Sr. No.	Establishment	Warm coats	Waterproof caps	Ammunition Boots
REGULAR ESTABLISHMENT				
1.	Regulation Belders at Brot	One each	One each	One each
2.	Head Belder Headworks at Brot	One each	One each	One each
3.	Fitter Coolies Headworks at Brotandon the Haulage ways Section	One each	One each	..
4.	Coolies and Hammermen employed at Brot	One each	One each	
5.	Tradesman Mates at Brot for maintenance of Bridge path and Head works Tramway	One each	One each	One each
6.	Sweepers at Brot and Winch Camp	One each	One each	One each
7.	Others sweepers	One each	One each	
8.	Gang Mates on Pipe Line and Winch Camp Haulage ways	One each	One each	One each
9.	Trollyand Boatmen at Brot	One each	One each	One each
10.	Mali Headworks at Brot	One each	One each	
11.	Chowkidars at Brot	One each		
12.	Gauge Reader at Brot	One each	One each	
13.	Sanitary Jamadar at Jogindernagar	One each	One each	One each
14	Trunkmen employed on the Pipe Line and Winch Camp Haulage ways	One each	One each	
15.	Jamadar for Gang Mates	One each	One each	

16.	Chowkidar Tunnel Exit	One each	One each	
17.	Forest Guard	One each	One each	
18.	Chowkidars employed at the Power House at Jogindernagar	One each		
19.	Chowkidars employed at the Store and Workshop at Jogindernagar (Shanan)	One each		
WORKCHARGED ESTABLISHMENT				
1	Chowkidar employed At the Rest Houses at Brot and Shanan	One each	-	-
2	Chowkidars employed at Sub-stations	One each	-	-

Note.— *For qualities of clothes and other materials and prices fixed for the same see rule 8.*

30. The sweepers employed in the office of the Director, Health Services, are entitled to a winter uniform consisting of a coat and a pyjama of khaki serge at a cost not exceeding Rs. 15 once every three years from the date of a previous supply.

(For summer uniform see Rule 20).

31. The door-keepers of the Punjab Legislative Assembly are entitled to winter uniforms consisting of—

One Achkan (black serge) at Rs. 30

Two pyjajas (white) at Rs. 4,

Two turbans (white muslin fine) at Rs. 5;

One badge at Rs. 1.

Once every two years from the date of a previous supply.

(For summer clothing see Rule 18).

ANNEXURE - A

Offices in which livery of Class IV may be supplied

(See Rule 13)

1.	Settlement Officers.
2.	Colonization Officers.
3.	Director of Land Records.
4.	Chief Conservator of Forests.
5.	Conservators of Forests, Eastern and Western Circles.
6.	Divisional Forest Officers.
7.	Working Plan Officers of the Forest Department.
8.	Officers of the Forest Department on special duty in other Departments.
9.	Sub-Divisional Forest Officers and Officers otherwise attached to the Forest Divisions.
10.	Public Works Department, Irrigation Branch:-
	(1) Secretariat Office.
	(2) Superintending Engineers.
	(3) Divisional Officers.
	(4) Sub-Divisional Officers.
11.	Punjab Legislative Assembly /Council Secretariat.
12.	Punjab Civil Secretariat.
13.	Examiner, Local Fund Accounts.
14.	Director, Public Relations.
15.	Financial Commissioners.
16.	Commissioners of Divisions.
17.	Secretary, Punjab Public service Commission.
18.	Secretary, Subordinate Services Selection Board.
19.	Deputy Commissioners.
20.	Assistant Commissioners.
21.	Secretaries, Regional Transport Authorities, Punjab.
22.	Extra Assistant Commissioners.
23.	High Court.
24.	Law Department.
25.	Administrator-General.
26.	District Judges.
27.	Subordinate Judges.
28.	Judges of Small Cause Court.
29.	Inspector-General of Prisons.

30.	Superintendents of Central Jails, the Borstal Institution and District Jails.
31.	Inspector-General of Police.
32.	Deputy Inspector-General of Police.
33.	Reformatory Schools.
34.	Welfare Officer, Punjab.
35.	Curator, Museum (Jamadar Attendants).
36.	Director of Public Instruction.
37.	Divisional Inspectors of Schools.
38.	Inspector of Training Institutions.
39.	Inspector of Vernacular Education.
40.	Assistant to the Inspector of Schools.
41.	Registrar, Departmental Examinations.
42.	Principals of Central Training Colleges.
43.	Principals of Government Arts Colleges.
44.	Director, Research and Medical Education, Punjab, Chandigarh.
45.	Director, Health Services.
46.	Civil surgeons.
47.	Principal, Medical College.
48.	Principal, Government Ayurvedic College.
49.	Medical Superintendent V.J. Hospital, Amritsar.
50.	Principals Dental College, and Hospital, Amritsar.
51.	Medical Superintendent, Lady Reading Hospital, Shimla.
52.	Medical Superintendent, Walker Hospital Shimla.
53.	Provincial Leprosy Officer, Palampur.
54.	Assistant Bacteriologist to Government, Punjab, Karnal.
55.	Medical Superintendent, Sir Gujjarmal Kesardevi Sanatorium.
56.	Superintendent, Punjab Mental Hospital.
57.	Chemical Examiner to Government.
58.	District Health Officers.
59.	Bacteriologist to Government.
60.	Director of Agriculture.
61.	Deputy Director of Agriculture.
62.	Agricultural Chemists to Government.
63.	Entomologist to Government.
64.	Professor of Agriculture.
65.	Principal, Punjab Agricultural College.
66.	Marketing Officer, Punjab Agricultural Department.

67.	Botanist for Oil-seeds.
68.	Professor of Botany, Punjab Agricultural College.
69.	Fruit Specialist.
70.	Cerealits.
71.	Millet Botanist, Ferozepore.
72.	Director, Animal Husbandry Department.
73.	Live Stock Officer and Assistant to the Director, Animal Husbandry Department.
74.	Deputy Superintendents, Live Stock.
75.	Superintendents, Animal Husbandry Department.
76.	Deputy Superintendents, Animal Husbandry Department.
77.	Personal Assistant to the Director, Animal Husbandry Department.
78.	Principal, Punjab College of Veterinary Science and Animal Husbandry, Hisar.
79.	Superintendent, Government Live Stock farm, Hisar.
80.	Deputy Superintendents, Government Live Stock Farm, Hisar.
81.	Assistant Superintendent, Government Cattle Farm, Hisar.
82.	Registrar, Co-operative Societies.
83.	Deputy and Assistant Registrars of Co-operative Societies.
84.	Public Works Department, Electricity Branch--
	(1) Chief Engineer.
	(2) Divisional Officers.
85.	Director of Industries.
86.	Director of Industrial Training, Punjab
87.	Dyeing Expert.
88.	Tanning Expert, Jullundur.
89.	The marketing Officer and Superior Tanning Demonstration parties, Jullundur
90.	Principal, School of Arts.
91.	Controller, Arts and Crafts Depot.
92.	Inspectors of Industrial Schools.
93.	Textile Inspector
94.	Hosiery Expert, Hosiery Institute, Ludhiana.
95.	Inspectress of Industrial Schools for Girls, Punjab.
96.	Textiles Master, Central Weaving Institute, Amritsar.
97.	Principal, Government Central Crafts Institute for Women Punjab.
98.	The Wool Expert, Amritsar.

99.	Game Warden, Punjab.	
100.	Inspectors of Factories.	
101.	Industrial surveyors and Additional Inspectors of Factories.	
102.	Chief Boiler Inspector.	
103.	Boiler Inspectors.	
104.	Electric Inspector to Government.	
105.	Controller of Stores, Punjab.	
106.	Public Works Department, Buildings and Roads Branch—	
	(1)	Secretariat Office.
	(2)	Superintending Engineers.
	(3)	Consulting Architect to Government.
	(4)	Electrical Engineer to the Government.
	(5)	Divisional Officers.
	(6)	Sub-Divisional Officers.
	(7)	Secretary, Communications Board.
	(8)	Principal, Government School of Engineering.
	(9)	Principal, Government College of Engineering and Technology.
	(10)	Land Control Officer.
	(11)	Provincial Town Planners.
107.	Controller, Printing and Stationery.	
108.	Works Manager, Central Jail, Press.	
109.	Divisional Inspectors of Local Bodies.	
110.	Director of Elections.	
111.	Elections Commissioner, Punjab.	
112.	Deputy Transport Controllers.	
113.	Excise and Taxation Commissioner.	
114.	Deputy Excise and Taxation Commissioners.	
115.	Excise and Taxation Officers.	
116.	Assistant Excise and Taxation Officers.	
117.	The Director of Panchayats.	
118.	Nutrition Officer, Punjab.	
119.	Assistant District Industries Officer, except those posted at Shimla, Kulu, Jullundur, Amritsar and Ludhiana.	

ANNEXURE - B

Offices in which warm clothing is admissible under the provisions of rule 26

TABLE

Sr. No.	Establishment of—	Sanctioning Officers
1.	High Court	Hon'ble Judges.
2.	Financial Commissioners	Financial Commissioner.
3.	Public Works Department Irrigation Branch—	
	(1) Secretariat Office	Chief Engineer.
	(2) Superintending Engineers	Superintending Engineers.
	(3) Divisional Officers	Divisional Officer.
	(4) Sub-Divisional Officers	Sub-Divisional Officer.
4.	Public Works Department, buildings and Roads Branch—	
	(1) Secretariat Office	Chief Engineer.
	(2) Superintending Engineers	Superintending Engineer
	(3) Superintending Engineer, Public Health Circle.	Superintending Engineer, Public Health Circle.
	(4) Consulting Architect to government.	Consulting Architect to Government.
	(5) Electrical Engineer to Government.	Electrical Engineer to Government.
	(6) Divisional Officers	Divisional Officers.
	(7) Sub-Divisional Officers	Sub-Divisional Officers.
	(8) Principal, Government School of Engineering.	Principal, Government School of Engineering.
	(9) Principal, Punjab Engineering College	Principal, Punjab Engineering College.
	(10) Secretary, communications Board	Secretary Communications Board.
	(11) Land Control Officer.	Land Control Officer.
	(12) Provincial Town Planner	Provincial Town Planner.
5.	Electrical Inspector to Government, Punjab.	Electrical Inspector to Government.
6.	Public Works Department, Electricity Branch—	
	(1) Chief Engineer	Chief Engineer.
	(2) Superintending Engineer	Superintending Engineer.
	(3) Divisional Officers	Divisional Officer.

	(4) Sub-Divisional Officers	Sub-Divisional Officer.
7.	Commissioners.	Commissioners.
8.	Punjab Public Service Commission	Chairman, Punjab Public Service Commission
9.	Director of Land Records	Director of Land Records
10.	Director of Industrial Training Punjab	Director of Industrial training Punjab.
11.	Director of Industries	Director of Industries
12.	Dyeing Expert	Director of Industries
13.	Training Expert, Jullundur	Director of Industries
14.	Principal, School of Arts	Director of Industries
15.	Inspector of Industrial School, Punjab	Director of Industries
16.	Hosiery Expert, Hosiery Institute, Ludhiana.	Director of Industries
17.	Headmaster, Government Industrial Schools or Institutes and Boarding Houses attached thereto	Director of Industries
18.	Textile Master, Central weaving Institute, Amritsar.	Director of Industries
19.	Inspectress of Industrial School for Girls, Punjab.	Inspectress of Industrial Schools for Girls, Punjab.
20.	Head Mistress, Margreat Irving Industrial School for Women, Ambala.	Director of Industries.
21.	Principal/Head Mistress, Government Industrial Schools, for Girls, in the State.	Director of Industries.
22.	Principal, Government Central Crafts Institute for Women, Punjab.	Director of Industries.
23.	Chief Boiler Inspector	Director of Industries.
24.	Boiler Inspectors	Director of Industries.
25.	Inspector of Factories	Director of Industries.
26.	Controller of Stores, Punjab	Provincial Stores Purchase Officer Stores Purchase Department, Punjab.
27.	The wool Expert, Amritsar	Director of Industries, Punjab.
28.	Registrar Co-operative Societies	Registrar, Co-operative Societies.
29.	Assistant Registrar, Co-operative Societies.	Registrar, Co-operative Societies.
30.	Director, Animal Husbandry Department.	Director, Animal Husbandry Department.
31.	Superintendents and Deputy Superintendent, Animal Husbandry Department.	Director, Animal Husbandry Department.
32.	Veterinary Inspectors.	Director, Animal Husbandry Department.

33.	Punjab College of Veterinary Science and Animal Husbandry.	Director, Animal Husbandry Department.
34.	Superintend, Government Live Stock Farm, Hisar	Director, Animal Husbandry Department.
35.	Live Stock Officer and Assistant to the Director Animal Husbandry Department, Punjab (for Breeding)	Director, Animal Husbandry Department.
36.	Director of Agriculture	Director of Agriculture.
37.	Deputy Directors of Agriculture	Director of Agriculture.
38.	Principal, Punjab Agriculture College	Director of Agriculture.
39.	Agricultural Engineer to Government	Director of Agriculture.
40.	Heads of Various Research Sections	Director of Agriculture.
41.	Marketing Officer	Director of Agriculture.
42.	Game Warden	Secretary, Game Preservation.
43.	District and Sessions Judges and Sub-Judges	District And Sessions Judges.
44.	Deputy Commissioners and other Revenue Officers, except those employed in the Settlement Department	Deputy Commissioners.
45.	Settlement Officers and Colonization Officers	Settlement Officers and Colonization Officers as the case may be.
46.	Director, Research and Medical Education, Punjab	Director, Research and Medical Education, Punjab
47.	Director, Health Services, Punjab	Director of Health Services.
48.	Assistant Directors of Public Health	Director of Health Services
49.	Principal, Leprosy Officer, Punjab	Director of Health Services
50.	Entomologist-cum-Malariologist Punjab Health Department, Karnal.	Director of Health Services
51.	Provincial Tuberculosis Officer, Punjab, Amritsar	Director of Health Services.
52.	Punjab Vaccine Institute	Director of Health Services
53.	Inspectors of Schools and the Offices and Institutions under their control.	Inspectors of Schools.
54.	Circle Inspectresses of Schools and Government Educational Institutions Subordinate to them	Circle Inspectresses of Schools.
55.	Principals of Government Arts Colleges.	Principals of Government Arts Colleges.
56.	Principals, Central Training Colleges.	Principals, Central Training Colleges.
57.	Deputy Inspector of Schools for Rural Science, Punjab	Deputy Inspector of Schools for Rural Science, Punjab.
58.	All other Officers of Education Department	Director of Public Instruction.
59.	Inspector-General of Prisons	Inspector-General of Prisons.

60.	Punjab Civil Secretariat	Chief Secretary to Government, Punjab.
61.	Punjab Government Press	Administrative Department.
62.	Chief Conservator of Forests	Chief Conservator of Forests.
63.	Conservators of Forests, Eastern and Western Circles and Officers Subordinate to them	Conservators of Forests, Eastern and Western Circles.
64.	Director, Health Services and Officers Subordinate to him	Director, Health Services.
65.	Legal Remembrancer	Legal Remembrancer.
66.	Administrator-General	Administrator-General.
67.	Examiner of Local Fund Accounts	Finance Department.
68.	Inspector General of Police	Inspector-General of Police.
69.	Curator, Central Museum	Director of Public Instruction.
70.	Reformatory Schools	Inspector-General of Prisons, Punjab.
71.	Welfare Officer	Welfare Officer.
72.	Speaker, Punjab Legislative Assembly.	Speaker, Punjab Legislative Assembly.
73.	Chairman, Punjab Legislative Council	Chairman, Punjab Legislative Council.
74.	Director, Public Relations	Director, Public Relations.
75.	Director of Panchayats	Director of Panchayats.
76.	Secretary, Provincial Transport Authority, Punjab.	Secretary, Provincial Transport Authority, Punjab.
77.	General Manager, Omnibus service	Provincial Transport Controller Punjab.
78.	Elections Commissioner, Punjab	Elections Commissioner, Punjab.
79.	Excise and Taxation Commissioner, Punjab	Excise and Taxation Commissioner, Punjab.
80.	Deputy Excise and Taxation Commissioners	Deputy Excise and Taxation Commissioners.
81.	Excise of Taxation Officers	Deputy Excise and Taxation Commissioners.
82.	Assistant Excise and Taxation Offices	Deputy Excise and Taxation Commissioners.
83.	Director of Elections (Local Bodies)	Director of Elections (Local Bodies).
84.	Director of Employment Service, Punjab, and Officers Subordinate to him	Director of Employment Services, Punjab.
85.	Assistant District Industries Officers except those posted at Shimla, Kulu, Jullundur, Amritsar and Ludhiana.	Assistant District Industries Officers.

FORM P.U. 1.

(Referred to in Rule 5)

Bill for Liveries and Summer clothing

Office of_____ Date_____

				Cost				
Class of peon	**Number entitled to liveries**	**Date on which liveries were last supplied with number and cost**	**Number of liveries now charged for**	**Materials supplied from contractors**	**Materials supplied locally**	**Incidental charges**	**Total**	**Average Cost**

SECTION A.— Liveries.

SECTION B.— Summer clothing

FORM P.U. 2.
(Referred to in Rule 5)

Bill for Warm clothing and blankets

Office of_____ Date_____

			Cost			
Number of peons entitled to warm clothing	**Date on which warm clothing was last supplied with cost**	**Number (now charged for)**	**Materials supplied from contractors**	**Materials supplied locally**	**Incidental charges**	**Total**

SECTION A.— Renewable on the completion of 3 years from the date of previous supply.

SECTION B.— Renewable on the completion of 2 years from the date of previous supply.

FORM P.U. 3.

(Referred to in Rule 5)

Bill for Belts

Office of_____ Date_____

Class of peons	Maximum price of belt	Number entitled	Date on which belts were last supplied with number and cost	Number of belts now charged for	Cost	Average

PART II

A - UNIFORS FOR BIR DAROGHAS AND CHAPRASIS OF THE GOVERNMENT CATTLE FARM, HISAR

The Punjab Government have fixed the following scales of uniforms and to maximum limits of cost in each case, for the Bir daroghas and Chaprasis of the Government Livestock Farm, Hisar :-

Article	No.	Cost	Remarks
Bir Daroghas---		Rs. A P	
Pagri Khaki	1	5 1 0	Renewable after a period of two years
Pagri Fringe	1	0 4 0	Renewable after a period of two years
Tunic, Khaki	1	6 9 9	Renewable after a period of two years
Jersey, Warm	1	4 12 0	Renewable after a period of two years
Shorts, Khaki	1 pair	2 2 9	Renewable after a period of two years
Putties, Khaki	1 pair	2 2 0	Renewable after a period of two years
Total		20 15 6	Each Bir Daroga
Chaprasis Brass with cloth or leather band	2	5 0 0 each	Only to be renewed when worn out
Forest Guards and Chaprasis			
Pagri, Khaki	1	4 4 0	After two years
Frock-Shirt (Blouse Khaki)	1	3 11 3	After two years
Jersey	1	3 12 0	After two years
Shorts, Khaki	1 pair	2 2 9	After two years
Putties, Khaki	1 pair	1 4 3	After two years
Boot, Ammunition	1 pair	7 0 0	After two years
	Total	22 2 3	Each Forest Guard or Chaprasi
Chaprass Brass with cloth or leather band		5 0 0 each	Only to be renewed when worn out

B - UNIFORMS TO HOSPITAL SERVANTS

1. The rules in this part deal with the supply of uniforms hospital servants (other than those dealt with in the Livery and Clothing Rules in Part of this Appendix) employed in the following institutions: -

(1) Civil Hospital, Amritsar.

(2) Medical College, Amritsar.

(3) Medical College, Patiala

2. The following classes of employees are entitled to free, supply of uniforms and the scale of the uniforms admissible together with the maximum cost as noted against each class :-

Class of employees	**Scale of summer uniforms**	**Maximum cost of summer uniforms admissible to each individual**	**Scale of winter uniforms**	**Maximum cost of winter uniforms admissible**
1	2	3	4.	5.
Superior Warders and Head Attendant, Punjab Mental Hospital	2 suits of Khaki drill at Rs. 6 each	Rs. A. P. 12 0 0	 1 serge coat 1 great coat 1 lungi	Rs. A. P. 11 0 0 12 12 0 3 0 0 — 26 12 0
Deputy Head Attendants, Punjab Mental Hospital	2 suits of Khaki drill at Rs. 5-8-0 each	11 0 0	1 serge coat 1 great coat 1 belt 1 pair shoes 1 lungi	8 6 0 12 12 0 2 8 0 1 8 0 3 0 0 — 28 2 0
Attendants and Sanitary keeper Punjab Mental Hospital	2 suits of Khaki drill at Rs. 5-8-0 each Rs. 11, one pagri Rs. 2-8-0	13 8 0	1 serge coat 1 great coat 1 belt 1 pair shoes	8 6 0 12 12 0 2 8 0 1 8 0 — 25 2 0
Female Attendants Punjab Mental Hospital	2 blue suits of twill at Rs. 4-8-0 each	9 0 0	1 blouse serge 1 great coat 1pair shoes	8 6 0 12 12 0 1 8 0 — 22 10 0
Sweeper (Punjab Mental Hospital)	2 suits of Khaki drill, 1 Khaki pagri	9 0 0	1 Kurta serge 1 pair shoes	7 4 0 1 8 0 — 8 12 0
Sweepresses, Punjab Mental Hospital	2 suits of long cloth at Rs. 3-12-0 each	7 8 0	Nil	7 4 0 1 8 0 — 8 12 0
Theatre Assistants, Dispensers,	4 aprons of white twill at	12 0 0		Nil

Nurse Boys Laboratory Assistants Laboratory Attendants Dressers (Punjab Dental Hospital)	Rs. 3 each			
Motor Driver Bearers* Khidmatgars Gatemen Female Bearers or Ayahas Cooks or Khansamas Male Cleaners Female Cleaners Mates Porters Sweepers Sweepresses Bhishties Masalchis	Two suits consisting of pyjama coat and pagri, each in the case of males and two suits consisting of pyjama, shirts and dopatta each in the case of females	10 0 0	1 warm coat each of khaki serge	10 0 0

*The bearers employed at the Punjab Dental Hospital will in addition be entitled to 4 aprons each of white voil at cost not exceeding Rs. 3 each, so long as they are required to act as dressers in addition to their own duties.

3. Summer uniforms should in each case last for 2 years except in the case of employees of the Punjab Mental Hospital, to whom these uniforms will be supplied every year, provided the last supply becomes unserviceable. Winter uniforms in all cases should last two years except in the case of great coats and belts supplied to superior Warders and Attendants in the Punjab Mental Hospital, which should last 5 years. Shoes will be supplied every year. New supply should in no case be made before the expiry of the prescribed period in each case from the date of last supply.

4. The maximum limit of cost for each uniform shown in columns3 and 5 of the statement in rule 2 above should not be exceeded.

N.B.— *Charges, such as packing, postage and freight shall not be included in the incidental charges connected with the supply of liveries, warm clothing, shoes etc.*

5. The cloth and other materials for uniforms and shoes and belts should be purchased from the sources approved by Government.

6. The supply of uniform is subject to the ordinary rules of budget provision.

7. Subject to the conditions laid down in these rules heads of offices are empowered to sanction expenditure on supply of uniforms and warm and summer clothing up to the maximum limits laid down in rule 2.

8. The rules are also applicable to temporary employees classes referred to above, but the uniforms supplied to them should be withdrawn if they are discharged from service before the expiry of the life of the uniform concerned.

9. The uniforms will be withdrawn from the permanent employees who quit the service before the expiry of the period prescribed for the renewal of the uniform.

10. All subordinates will be responsible for the proper maintenance of their uniform articles and will be charged the full cost of replacements within the period of life prescribed for each article unless, in the opinion of the head of office, the uniform has been unavoidably lost or damaged, e.g., in a fire in the execution of a subordinate's duty or other circumstances beyond the subordinate's control.

11. The charges on account of the cost of liveries will be drawn on the following forms :-

FORM P.U. 4.

Bill for summer uniforms

Office of _____ Date_____

				Cost				
Class of servant	**Number entitled to uniforms**	**Date on which uniforms was last supplied with number and cost**	**Number of uniforms now charged for**	**Materials supplied from contractors**	**Materials supplied locally**	**Incidental charges**	**Total**	**Average cost**

Note.— *Summer uniforms are renewable every two years, except that in the case of the Punjab Mental Hospital uniform may be renewed every year.*

FORM P.U. 5

Bill for winter uniforms

Office of _____ Date_____

			Cost				
Class and number of servants entitled to uniforms	**Date on which uniform was last supplied with number and cost**	**Number (now charged for)**	**Materials supplied from contractors**	**Materials supplied locally**	**Incidental charges**	**Total**	**Average cost**

Periods or renewal	(1)	Shoes	Every year
	(2)	Great coats and belts supplied to superior warders and attendants at the Punjab Mental Hospitals	5 years
	(3)	Other cases	2 years

FORM P.U. 6

Bill for Belts and shoes

Office of_____ Date_____

Class of peons	Maximum price of belts	Number entitled	Date on which belts were last supplied with number and cost	Number of belts now charged for	Cost	Average cost
					Rs.	Rs.

****

APPENDIX - 17

Rules for the supply of articles (other than Khadi for which there are separate instruction) from jails, co-operative societies and other institutions (hereinafter) referred to as the sources) specified in the Schedule hereto against Government requirements.

1. It is obligatory on all officers to obtain the articles against Government requirements, from the sources.

2. Heads of Departments in respect of the sources will supply annually in the month of January, to all Heads of Departments and disbursing officers under advice to Government in the Industries Department, a detailed up to date list showing :-

(i) The sources under their control with a list of articles manufactured therein, with prices;

(ii) the amount of each article or class of article which each sources is required to keeping stock readymade;

(iii) the articles of which samples can be sent on demand or sent at the source and

(iv) the particulars which should be specified by officers indenting for the various articles.

Note.— *Addendum, corrigendum and/ or amendments to these should be issued at any time during the course of year as and when considered necessary.*

3. In case there is more than one source manufacturing a particular item of stores, the indenting officer shall issue enquires to al to them simultaneously and place order on anyone of them.

4. If on, receipt of the indent the source concerned is unable to comply therewith, it shall at once inform the indenting officer accordingly who shall then be at liberty to resort to purchase against rate contract, if available, otherwise may make local purchase within his competence.

5. If the source concerned is unable to comply with the indent within the required period and the supply is really urgently needed. The indenting officer may with the sanction of the head of the Department (or if he is himself a Head of Department, without further sanction) proceed to obtain the article in the manner indicated in rule 4 above.

6. Every endeavour should be made by the indenting Government employee to anticipate his requirements and to place his orders with the sources well in time. Small supplementary indents should as far as possible be avoided. Care should be exercised not to crowd in indents towards the end of the financial year.

7. Where there is any likelihood of dispute as to the quality of an article indented for, the indenting Government employee when possible either obtain a sample from the sources or provide the source concerned with a sample and if he has any complaint regarding the

quality of articles provided he should address the head of Department of the source supplying the material direct on the subject.

8. The following are exempted from the obligation referred to in rule 1 above for the purchase of articles of furniture and may purchase their requirements locally by calling tenders within their financial competence:-

(i) Agricultural settlement, Bir Tarori in Karnal District.

(ii) Agricultural settlement, Bir Bidalwa, Karnal District.

9. An article of stores shall, however, be purchased from the approved sources only if its price is up to the one provided in the rate contract, if any. Arranged by the Controller of Stores, Haryana or the market price, whichever is less.

SCHEDULE

(1) Jail Factories.

(2) Co-operative Societies/Industrial Institutions run by various Departments of the State Government.

(3) Haryana Red Cross Society.

(4) Haryana Agro-Industries Corporation (for the supply of tractors and other Agricultural implements to all Haryana Government offices).

(5) Shoe Production Centre at Karnal run by Haryana Harijan Kalyan Nigam Ltd., Chandigarh (for the supply of Shoes/Chappals required by the Police, Transport, Home Guards and other Departments of the State Government).

(6) Haryana State Small Industries and Export Corporation Ltd., Chandigarh.

(7) Chief Conservator of Forest, Haryana (for the supply of round and swan timber firewood and crates etc.)

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APPENDIX - 18

(Referred to in Rules 9.4 and 16.7 (b))

Rules for the payment of compensation for land taken up under the Land Acquisition Act.

1. Unless there be something repugnant in the subject or context, the rules given in this appendix for the acquisition of land for the Public Works Department apply mutatis mutandis to other Departments of the government also.

2. The term "Act" as used in this appendix, means Land Acquisition Act, I to 1894.

Land Acquisition Officers

3. After all preliminaries in respect to estimates, etc., that may be required under departmental rules in force for the time being, have been duly carried out the land will be taken under the Act either by the Collector or by some special officer who is placed at the disposal of the P.W.D. and invested with the powers of a Collector under the Act, the procedure differs in two cases.

Procedure of Special Officers appointed under the Act

Officers specially employed for this work being invested with the powers of a Collector under the Act and placed at the disposal of the P.W.D. are regarded as Public Works Disbursers and are supplied with funds, in the manner prescribed for the works outlay of public works officers, the expenditure being accounted for under the rules in the Account Code. The following procedure shall be observed by such officers. See also Subsidiary Treasury Rules 4.64.

4. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended Form A showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original any copy. A Subsidiary statement in /form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered to in column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the Subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Accountant General's office on the receipt of the statement in Form AA.

5. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying Form B by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy there of forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in columns 1 to 4 with the original award by the officer.

6. Any change in the apportionment of the Officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31(3) of the Act, it has been arranged to grant compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

7. In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the civil court under section 18 the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposit payable to the persons to whom they are respectively due and vouched for in the accompanying Form E. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be accounted for as public works expenditure, and when the persons interested under the award ultimately claim payment, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of un-disbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

Note.— *In the case of petty payments if the payees do not appear on the day fixed payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date, the compensation awarded to them will e remitted by money order, the amount of the money order for being deducted . The following rules must be observed in making such payments by money order:-*

(i) No sums exceeding Rs. 550 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof in continuation of the printed entry "Received the sum specified above on 1", sufficient space being left below the manuscript entry thus made for the signature or thumb-impression of the payee.

On receipt of the money order acknowledgement duly signed by the payee, it should be attached to the usual receipt in Form C (see rule 7) in which the full amount of the compensation and the deduction made there from on account of the money order fee should be clearly shown, the receipt will then be disposed of in the usual way.

(iv) For the words 'paid in my presence by cash/by cheque' in Form C, the words "paid by money order" shall be substituted.

The Accountant General will accept, in the case of compensation paid by money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

8. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying Form C, containing a reference to the item showing the amount due to that person in the award statement. In cases where payments are made to a number of persons under a single award, acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Accountant General with whom he is in account when forwarding to him the account of the month in which the payments are made.

9. All payments into court for deposit under the Act, should be made by means of cheques in favour of the presiding officer of the court, payable by order of the court to credit of civil court deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up of which one will be retained by the court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the accounts of the month in which the payments are made. The amounts deposited in the court will be accounted for as expenditure in the public works accounts of the Collector, and the ultimate payments to the persons interested under the award shall be arranged for by the court under the rules for the payment of civil court deposits.

10. When a court has awarded any compensation in excess of the officer's award, the further payment due, as entered in column 6 of the award statement in Form B, should be made into the court by means of a cheque, and the procedure described in the preceding

paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the court.

11. Government may authorize any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. See also note below Subsidiary Treasury Rule 4.64.

Payments under the Act after the special officer is relieved of his special duties.

12. In any case in which a reference is made to the civil court; and the award of the court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in rules 9 and 10 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition

13. When the land is taken up by the Collector or other Civil Officer, not specially employed for the work such Collector or Civil Officer is not a Public Works Disburser, but draws money for payment due under his award from the Treasury, - vide Subsidiary Treasury Rules 4.65 et seq. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both as the case may be, showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in rules 4 and 5. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in rule 6, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in rule 4.The procedure laid down in rule 7 should be observed by such Collector or Civil Officers.

14. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in rule 8. These receipts will be the Treasury Officer's vouchers for the payments and shall be forwarded by him with the accounts of the month to the Accountant General. Payments at Civil Courts may be made in cash and the other procedure laid down in rules 9 and 10 should be observed.

15. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority or the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee

separately, in which case he should countersign the receipt in Form C and make it payable at the treasury to the payee, altering the words "paid in my presence in cash/by cheque to a _____" Or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer who in turn should send weekly an advice of orders paid.

16. Cost of pleader's fee in civil suits arising out of acquisition proceedings should be charged to the same head as the cost of the acquisitions. Department for which land is being acquired ought to meet the cost of pleader's fees forming part of charges for civil suits arising out of acquisition proceedings.

17. Any special charges incurred in connection with the acquisition of land on account of establishment and contingencies, etc., should be treated as an integral part of the cost of land and debited to the department for which he land is acquired, - vide note 2 below para 8 of Appendix 3.

Note.— *Pending disbursement of the amount either to the payee under the award or deposit in their favour at the Treasury, the amount drawn by the Collector or other Civil Officers, not specially employed for land acquisition, is treated as an advance payment and accounted for under the head "T- Deposits and Advances – Advances not bearing interest – Advances Repayable – Civil Advances O.B. – Advances." This head is cleared on receipt of forms A, AA, B, C, CC, D and E by debit to the service head concerned.*

Procedure when no money compensation is paid

18. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange and the capitalized value of the abatement of Land Revenue should be debited against advances of funds.

Investment of compensation money deposited in Court.

19. Investments under section 32 and 33 of the Act of money deposited in court should be arranged for, in the case of purchase of Government securities, in communication between the court and the Reserve Bank of India and purchase of land should be effected under the court's order through the Collector or other Revenue Authority. The Bank will inform the Court what sum should be remitted to enable it to make the investment and this amount will be paid from the deposit in court.

Adjustment and recovery of payments on behalf of bodies financially independent of the Government

20. In any case in which land is acquired for a municipality or district board or a small town or notified area committee the payments instead of being made and audited in the same manner as the ordinary payments shall be made and audited, as if the land were being acquired for the Government. The Collector or other officer who makes payments on account of the land acquired, shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed and shall render his accounts to the Accountant General . the municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance[10] on such dates and in such instalments as the Government may direct, further payment to the Government being required as soon as the Accountant General reports that the payment made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in the rules, debiting the payments against the advances received from the municipality or other body.

10 These sums should be credited in the Treasury accounts to a special deposit head under "Civil Deposits—Deposits for work done for Public Bodies or Individuals" where any charges should be supported by the prescribed vouchers, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from the date of the award will be paid into a Civil Court by the officer in accordance with Rule 9.

FORM - A

No. and date of statement_____

Date of award_____

Name of work for which land has been acquired_____

Availability of funds_____

Designation of the departmental officer/ Public Works Division for whom the land has been acquired.

No. and date of declaration_____ Gazette Notification No_____, dated_____, Page_____

Statement showing compensation awarded by_____ under section _____Act I of 1894 to all the persons interested in the plot of land situated in the village of _____ in estate_____ No. _____on the Revenue Roll of the District of_____ Tehsil_____ .

1	2.	3.	4.	5.	6.	7.	8.	*9		*10		11
Sr. No	**Names of entitled persons under the award**	**Area of land**	**Abatement of land revenue**	**Valuation of any buildings that may be taken upon the land**	**Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.**	**Distribution of the amount in column 6 taken from the subsidiary statement AA**	**Remarks**	**Number and date of voucher**		**Date on which possession of the land was handed over to the department authorities for whom it is acquired**		**The detailed classification indicating the major and minor heads of Account**
								No.	**Date**	**Date**	**Reference to the report stating the date**	
1	2.	3.	4.	5.	6.	7.	8.					
			Rs.	Rs.	Rs.							

* To be filled up in the Accountant General's Office.

Note.— *(1) Each award statement should be confined to the land to be taken under one declaration, i.e., the award given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.*

Note.— *(2) Regarding column 7, see Note to Statement* AA.

FORM - AA.

Particulars regarding the acceptance by the persons concerned of amount entered in award Statement.

No._____ Date_____

Name of work for which land has been acquired _____No. and date of declaration in _____ Gazette, viz., No ._____Dated_____ page_____.

1.	2.	3.					
Serial No. in the statement of award under section 11 of the Act.	**Name of person to whom payment is made under the award**	**Particulars of amount entered in column 6 of the award Statement**					
		a	b	c			d
				Amount deposited in Court			
		Amount accepted without protest	**Amount accepted under protest**	**Amount**	**Name Court**	**Reason for depositing**	**Amount undisbursed owing to non attendance, and the treasury in which it is deposited.**
		Rs. P.	Rs. P.	Rs. P.			Rs.

Note.— *In noting these particulars in the award statement it may be sufficient to enter the letter a, b, c, or d, as the case may be, in column 7of the statement, when the whole amount of the award is shown in one of the four sub-columns a, b, c, or d in this statement.*

FORM - B

Number and date of statement _____

Name of work for which land has been acquired _____

Availability of funds _____

Designation of the Departmental Officer/Public Division for whom land has been acquired.

No. and date of declaration in_____ gazette, viz., No_____ dated _____ page_____.

Statement showing the amount of compensation awarded by the court of _____under section 26 of Act I of 1894.

1	2	3	4	5	6	7
Serial No. in the statement of Award under section 11 of the Act	**Names of persons to whom payment is due under the award**	**Amount originally Awarded**	**Amount paid by Collector under the original award**	**Total amount awarded by the court**	**Further payments due**	**Remarks**
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	

FORM - C

FORM - C **(OBVERSE)**	**FORM - C** **(OBVERSE)**
No. of Vouchers Name of work for which the land has been acquired _____ No. and date of declaration in _____Gazette, viz., _____ No._____, dated_____ Serial No._____ in award statement No._____ dated_____ Name of payee_____ I, _____ of_____ Tehsil_____, District _____do hereby acknowledge to have received Rs_____ on account of cost of land taken by the Government as detailed on reverse. Signature of payee_____ Locality_____	No. of Vouchers Name of work for which the land has been acquired _____ No. and date of declaration in _____Gazette, viz., _____No._____, dated_____ Serial No._____ in award statement No._____ dated_____ Name of payee_____ I, _____ of_____ Tehsil_____, District_____ do hereby acknowledge to have received Rs_____ on account of cost of land taken by the Government as detailed on reverse. Signature of payee_____ Locality_____
Note.— *The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in any language.*	***Note.—*** *The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in any language.*
Paid in my presence in cash/ by cheque to _____ resident of Village_____, Station_____ Tehsil_____ District_____, the sum of Rs._____(Rupees_____). Dated_____19_____	Paid in my presence in cash/ by cheque to _____ resident of Village_____, Station_____ Tehsil_____ District_____, the sum of Rs._____(Rupees_____). Dated_____19_____

Reverse of Statement (C)	**Reverse of Statement (C)**
Details of Land, etc. and their values Mouza _____Tehsil _____ District _____ Land_____ Bighas, _____ Marlas_____ Sarsais value_____, Rupees_____ Annas_____.	**Details of Land, etc. and their values** Mouza _____Tehsil _____ District _____ Land_____ Bighas, _____ Marlas_____ Sarsais value_____, Rupees_____ Annas_____.

FORM - CC

Consolidated voucher for payment made during_____ 20_____ in accordance with award statement No._____ dated_____, on account of land acquired for_____ in the District _____of Tehsil _____, Mouza_____.

1	2	3	4	5
Serial No. in award Statement	**Name of payee**	**Area of land**	**Amount paid**	**Signature of the payee and date of payment**
			Rs. P	
		Total		

Paid in my presence in cash/by cheque to the above person the total sum of Rs._____anna _____ (Rupees_____ only).
_____in word.

Dated_____ Signature of Officer

FORM - D

FORM D

Name of work for which land has been acquired _____

To the Judge of the Court at _____.

The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :-

Paid by Cheque No. _____ Dated _____ on the _____ Treasury.

Sr. No. in award Statement No.	Names of persons	Area of land	Amount payable to each	Remarks
		Acres	Rs	
		Total		

Land Acquisition Officer

Dated_____ 20____

Received the above amount for credit to Civil Court Deposit.

Judge

This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

FORM D

Name of work for which land has been acquired _____

To the Judge of the Court at _____.

The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :-

Paid by Cheque No. _____ Dated _____ on the _____ Treasury.

Sr. No. in award Statement No.	Names of persons	Area of land	Amount payable to each	Remarks
		Acres	Rs	
		Total		

Land Acquisition Officer

Dated_____ 20____

Received the above amount for credit to Civil Court Deposit.

Judge

Note.— *This form should be used when the amounts of compensation due are sent to a Civil Court for deposit*.

FORM D

_____

To the Judge of the Court at _____.

The sum of Rs. _____ on account of compensation for land taken up for the above purpose, payable as detailed below is tendered for deposit in Court under Section 31(2) of Act I of 1894 :-

Paid by Cheque No. _____ Dated _____ on the _____ Treasury.

Sr. No. in award Statement No.	Names of persons	Area of land	Amount payable to each	Remarks
		Acres	Rs	
		Total		

Land Acquisition Officer

Dated_____ 20____

Received the above amount for credit to Civil Court Deposit.

Judge

Note.— *This form should be used when the amounts of compensation due are sent to a Civil Court for deposit*.

FORM - E

FORM - E

Name of work for which land has been acquired _____

To the Treasury Officer _____.

Please credit a sum of Rs._____ as Revenue Deposits on account of compensation for land taken up for the above purpose, payable as detailed below:-

Paid by Cheque No. ____ Dated ____ Treasury. ____ on the

Serial No. in Award Statement No.	Name of persons to whom due	Area of land	Amount payable to each	Remarks
		Area	Rs P.	
	Total			

Dated _____ 20__ . Land Acquisition Officer

Received the above amount and credited to Revenue Deposit

Treasury Officer

Note.— *This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.*

FORM - E

Name of work for which land has been acquired _____

To the Treasury Officer _____.

Please credit a sum of Rs._____ as Revenue Deposits on account of compensation for land taken up for the above purpose, payable as detailed below:-

Paid by Cheque No. ____ Dated ____ Treasury. ____ on the

Serial No. in Award Statement No.	Name of persons to whom due	Area of land	Amount payable to each	Remarks
		Area	Rs P.	
	Total			

Dated _____ 20_ . Land Acquisition Officer

Received the above amount and credited to Revenue Deposit

Treasury Officer

Note.— *This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.*

****

APPENDIX - 19

(*Referred to in note to P.F.R. 10.16 (IX) and P.F.R. 10.20)*

Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses

(1) On receipt of an application for an advance, the Head of the office (e.g., the District Superintendent of Police, Divisional Forest Officer or Inspector of Schools) should inspect the land of the house personally and satisfy himself by local inquiry that the amount of the advance applied for has not been over-estimated. He should then direct one of his responsible subordinates (e.g., Superintendent or Assistant Superintendent, Nazir or Accountant) to examine the records of the Registration Office and satisfy himself that the property has been free from encumbrances during the past 12 years. The head of the office should then forward the application with his report thereon to the head of his department for sanction.

(2) Under clause VII of rule 10.16 the sanctioning authority has to satisfy himself regarding the applicant clear title to the property. If the head of the department decides to sanction the advance, and if funds for making the advance are available, he should forward the application to the Deputy Commissioner of the district concerned for verifying the applicant's title to the property.

(3) The Deputy Commissioner or one of his assistants should personally inspect the land or the house, examine the applicant, and require him to produce title deed. If any, in his possession. The vendor should next be examined, and he also should be required to produce his title deed. If the site or house has changed hands more than once, as often happens, then all the predecessors in title of the present vendor should be examined with their title deeds. When the property lies in a municipal area, the Secretary of the Municipal Committee should then be asked to report, after reference to his records, what person or persons have been in actual possession of the house or the land concerned during the past 12 years.

(4) The application should then be forwarded by the Deputy Commissioner to the Legal Remembrancer to Government with the investigating officers's report thereon for further examination to the title.

(5) The Legal Remembrancer will examine the applicant's title to the property and will forward the application to the head of the department with his opinion**.**

(6) If the reports of the Deputy Commissioner and the Legal Remembrancer show that the applicant has a clear title to the property, the advance will be sanctioned by the competent authority.

(7) Clause III of rule 10.16, requires that an advance for the construction of a house should be paid in instalments, the amount of each instalment being such as is likely to be

required for expenditure in the next three months, and that satisfactory evidence should be produced by the applicant to show that the amount of the previous instalment has been actually utilized for the purpose of which it was drawn before the next instalment is paid. A certificate furnished by the Government employee concerned stating that the amount drawn has been utilized by him will be a sufficient proof of the amount having been actually utilized and the conditions laid down in the rule having fulfilled.

****

APPENDIX - 20

Cancelled

APPENDIX - 21

(Referred to in P.F.R. 10.25 (g))

Rules regulating the grant of advances to pay for the passages overseas of certain Government employees of non-Asiatic domicile and their families.

1. In these rules "family" means a Government employee's wife, legitimate children and step-children residing with and wholly dependent upon him.

Note.— *The words "residing with and wholly dependent upon "used in this rule cover children, who are being educated partially or wholly at the expense of the parent.*

2. These rules apply only to gazetted Government employee entitled to free passages for himself and his family under any scheme of passage concessions sanctioned by the late Secretary of State, or any other authority, an advance under these rules will be admissible only when the balance in the passage account maintained under the scheme in question at the credit to the person or persons for whose passage the advance is required, has been exhausted. Advances in these cases will bear interest at the rate prescribed by the competent authority under rule 10.15 of Volume I of this Handbook.

Note.— *A Government employee's domicile for the purpose of the rules in this appendix is determined according to the criteria laid down in Appendix B of Schedule IV of the Superior Civil Service Rules.*

3. An advance made by a competent authority.— Vide (P.F.R. 10.1) to a Government employee for the cost of passage by sea or by air from a port in India to a port outside Asia of himself and members of his family and also for the cost of such passages for return to India. The advance for members of the family will be admissible even though they do not accompany the Government employee on the journey.

4. The amount of each advance shall not exceed four months pay of the Government employee or Rs. 6,000 whichever is less, subject to the further condition that it shall not exceed the amount actually required at the time for the purpose for which it is granted. It should be a sum expressed in whole rupees, being a multiple of thirty-six.

5. When an advance has previously been sanctioned, the amount of a further advance should be so regulated that the total amount outstanding will not exceed the limits mentioned in rule 4 above. For the purpose of recoveries, each advance shall be treated separately.

6. An advance will not be admissible to a Government employee who does not intend returning of civil duty on the expiry of the leave, and the Government employee shall submit with his application for the advance a certificate that he intends to return to civil duty on the expiry of the leave. The applicant should at the same time state whether he

has taken, or intends applying for, an advance for the same purpose under the rules regulating the General Provident Fund or any other similar Provident Funds Rules.

7. (a) Advances will be recovered in thirty- six equal monthly instalments by compulsory deductions from pay, commencing from the first payment of a full month's pay after the advance is granted. Except as provided in clause (b) of this rule, no recovery will be made from a Government employee while he is on leave. A borrower may, however, make repayment in less than thirty-six instalments provided that each instalment is a sum expressed in whole rupees or may repay two or more instalments at the same time.

Note.— *The recovery of the advance shall ordinarily commence when the first payment of a full month's pay is made to the Government employee on his return from leave. But when a Government employee while himself remaining on duty draws an advance or the members of his family only, recovery shall commence in the month following that in which the advance is drawn.*

(b) If the Government employee retires, or applies for and receives permission to retire on the expiry of his leave, the outstanding balance of the advance (with interest, if any, accrued thereon) will be recoverable at once, but, where undue hardship is likely to result from compelling payment in one instalment, the Government or the High Commissioner for India may permit a relaxation of this rule to the extent of allowing monthly recoveries to be made from the pension or leave salary admissible to the Government employee at a rate not less than half the monthly amount of such pension or leave salary. In applying this rule consideration should be given to the amount which will be handed over to a provident fund subscriber on his retirement.

Note.— *The interest prescribed in the last sentence of rule 2 above will be simple interest and will be calculated on the balance outstanding on the last day of each month. The amount of interest thus calculated will be recovered in one or more instalments each 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 repaid*.

(c) The borrower will submit to the Accountant General, Punjab, or, if the advance is paid in England to the High Commissioner for India within three weeks of the receipts of the advance, receipts showing the amount of payments made for passages. Where, however, the money for passages has to be remitted from India to England (or vice versa), the time for submission may be extended by two months. In the event of failure to comply with this rule, the amount advanced (with interest, if any, accrued thereon) shall be recoverable at once. If the receipts produced are for an amount less than that advanced the balance shall be recoverable at once.

8. Subject to the conditions of these rules, the High Commissioner for India may sanction an advance to a Government employee on leave drawing his leave salary in London for the cost of return passages to India of the Government employee and his family, as also for

the cost of return passages to India of any of his children who may be residing in the United Kingdom for the purposes of education, provided no advance for the same journey has been preciously made.

9. A Government employee receiving an advance under these rules will, on receipt of the advance, sign and deposit with Government an undertaking, in the form appended to these rules.

Forms

(Referred to in rule 9)

Agreement form for Passage Advances.

MEMORANDUM OF AGREEMENT made_____ the day of_____ 19

_____BETWEEN_____

(here in after called the Borrower) of the one part and the GOVERNOR OF THE PUNJAB

(here in after called the Lender) of the other part.

WHEREAS the (Borrower's family) is proceeding to on leave/returning from an expiry of leave (with his family) and has in accordance with Appendix 21 to the Punjab Financial Rules (hereinafter referred to as the said rules which expression shall, where the context so admits, include any amendment thereof or addition thereto for the time being in force), requested the Lender to lend him Rs._____ Towards_____ Defraying the cost of his/ their journey (s) to _____(and back) Which the Lender has agreed to do on the terms and conditions hereinafter mentioned.

WITNESSETH that in consideration of the said loan (receipt of which the Borrower hereby acknowledges) the Borrower for himself his heirs executors and administrators covenants with the Lender to repay the said loan (with interest calculated according to the said rules) bimonthly instalments as specified in the said rules and here by authorizes the Lender to deduct the amount of such monthly instalments from the payoff the Borrower provided always and it is hereby further agreed and declared that in the event of the Borrower dying or retiring or receiving permission to retire from Government service before the whole amount of the said loan (and interest) is repaid or if he does not produce receipts for the said journey(s) or does not comply with any of the conditions on which the loan is made, as specified in the said rules, the loan (and interest calculated in accordance with the said rules) is to become immediately due and payable.

In WITNESS whereof the Borrower has hereunto set his hand the day and the year first above written.

Signed by the said (Borrower) in the presence of :

Witness.

Address

Occupation.

****

APPENDIX - 22

***Cancelled*.**

APPENDIX - 23

(Referred to in Rule 12.14 and Note 2 there-under)

Detailed Rules for the maintenance of Deposit Accounts of Courts of Small Causes

1. A register shall be kept up at the Court in Form T.A 20 of deposits paid into the Court.

2. All payments made from these deposits shall be entered in a separate register (Form T.A. 21) and also in the appropriate column of the Register of Receipts (Form T.A.20).

Each transaction of receipt of payment should be initialed by the Registrar appointed under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

3. Payments shall be made by the Court to the claimants entitled thereto from the sums brought to credit in the Register of Receipts mentioned in Rule 2 without the intervention of the Treasury Officer except under the special circumstances described in Rule 5 below.

4. Whenever the sum in possession of the Court is in excess of Rs. 1,000, such excess shall at once be remitted to the Treasury, accompanied by a challan, which should show the gross receipts, and the payments made under Rule 3, since the last surplus was remitted, and the surplus collections then remitted with the challan, which will be returned to the Court, receipted by the Treasury Officer.

5. If at any time the claim of a creditor before the Court shall exceed the balance held by it, the Court shall issue a cheque (Form S.T.R. 41) for such claim on the Treasury Officer against the surplus collections remitted to the Treasury.

6. On the fixed "latest date" each month, each Court should close its Deposit Registers for the month, and enter subsequent transactions in the same Register with those of the next month. In March the fixed "latest date" will be the 31st. In others, such a date will be fixed by the Deputy Commissioner as will secure the inclusion of each month's transactions in the headquarters Treasury Accounts for the month.

7. On the "latest date" each Court should, without fail, report to the Treasury Officer the receipts and the payments made under Rule 3 which may have taken place since the last surplus balance was remitted to the Treasury, and furnish him with a certified Memo. of the closing balance in the hands of the Court. If any surplus balance is to be remitted on that date, the certified Memo. of the closing balance should be attached to the challan, the other information being given on the challan itself.

8. The gross receipts and payments on account of Civil Deposits, as reported by the Courts from time to time in their challan and in the Memo. Sent to the Treasury as directed in Rule 7 together with the payments made on cheques by the Treasury Officer under Rule 5, should be brought on the books of the Treasury Officer and accounts kept in the form prescribed for Personal Deposits (Form T.A., 20), which should be designated as "Civil Courts Deposits" in order to distinguish them from Personal Deposits proper.

9. The surplus collections remitted by the Courts are not to be entered in the Cash Book of the Treasury Officer, as they will be virtually brought on his books by crediting and

debiting the gross receipts and payments of the Courts. They will be treated in the same way as remittances from Sub-Treasuries to the Sadar Treasury.

10. The balances in the hands of the Courts will form a portion of the Treasury Cash Balances, and will be entered specifically by the Treasury Officer in the Cash Balance Report and in the Cash Account like balances of Sub-Treasuries.

11. As soon as the registers of a month are closed, the Court will submit to the Treasury Officer: -

(1) An extract (in Form T.A.43) from his Register of Receipts of Deposit which should be written up day by day, so that there may be no delay in sending it at the close of the month.

(2) A list of Repayments of Deposits made during the month in form T.A.21 or 44, supported by receipts of the payees duly stamped, when in excess of Rs. 20. This List will include payments made by the Court under Rule 3, and payments made by Treasury Officers on cheques under Rule 5 the number of the cheques being noted in column 4, and the word “Cheques” in column 7 of the Register of Payments.

(3) A duly signed Memorandum of Adjustment in the following form:-

A.─ Opening balance Deposits received during the month of _____as shown in extract from Deposit Register of Receipts submitted	Rs.
Total	
B.─ Deposits repaid during the month as per – List submitted	
Balance in Court which I have verified as correct	
Balance in treasury	
Total	
(Signed)_____	

Care shall be taken to see that the total of A is equal to the total of B as it ought to be.

12. The returns received from the Small Cause Courts will be transmitted to the Accountant General in original. The cheques paid by the treasury Officer should be attached to the returns, with a covering list showing the number and amount of each cheque.

13. On the last working day of each financial year, the entire balance in the custody of the Court shall, without fail, be remitted to the Treasury at such an hour as to admit of its being included in the Accounts for March as a balance at the Treasury.

14. At the commencement of each year, each Court shall furnish the Accountant General, through the Treasury Officer, with a list of the balances still outstanding of the Civil Courts

Deposits of the second preceding year and those of the last preceding Clearance Register but one which are not allowed to lapse to Government in Form T.A. 43 with suitable changes in the headings and a statement of Lapsed Deposits in Form T.A., 49. The deposits reported for lapses should be excluded from the Clearance Register.

Note.— *When the list of lapses is made up by the Court notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledge.*

****

APPENDIX - 24

***Cancelled*.**

APPENDIX - 25

(Referred to in P.F.R. 16.5.)

Rules regarding the procedure to be followed in incurring expenditure on assigned works.

With reference to the provisions of Rule 16.5(a) laying down that the transactions connected with assigned works should be accounted for in the forms and under the procedure prescribed for similar transactions of the Public Works Department, the following guiding principles in respect of petty construction and repairs costing more than Rs. 2, 500 in each case have been laid down by the Accountant General, for observance by the disbursing officers:-

(i) Money required for the execution of such works should be drawn on abstract bill forms from treasuries, a cash book in Form P.W.A.I being maintained to show all such sums drawn and the amounts paid there from to individual payees.

(ii) The work will presumably be done either by departmental labour or through a contractor. In the case of the former the record of payments made as well as of work done will be in Muster Rolls Form D.F.R.(P.W.) 18 in which will be entered all measurements of work done (other than by daily labour) or materials counted for which payment has to be made. Payment for work done or materials supplied should be made in the following form:-

(a) Form D.F.R., (P.W.) 22 when it is intended to settle the contractor firstly and finally.

(b) Form D.F.R. (P.W.) 25 when an “on account of payment” is made to the contractor. The first and intermediate payments should be made on the white form, while the final payments should be made on the yellow form.

(c) Form D.F.R.(P.W.) 26 for all miscellaneous payments for which none of the above referred to forms are suitable.

Note.— *Should the system of making advance payments or secured advanced be followed, Form D.F.R. (P.W) 25 will not be suitable and Forms D.F.R.(P.W.) 23 and D.F.R., (P.W.) 24, as the case may be should be used*.

(iii) For rules relating to the upkeep of measurement books and preparation, examination and payment of bills, see paragraph 4.1 to 4.8 of the Public Works Department Code, and rule 7.28 of Financial Handbook No.3- Departmental Financial Rules.

(iv) To enable the disbursing officer to exercise financial control over the works expenditure charges incurred during the month should be collected in Works Abstract Form PW.A. 10-11, as the case may require, prepared separately for each work whence it should be posted into the Register or Works, Form P.W.A.11-12.

(v) Besides the above, Contractors, ledger in Form P.W.A. 14 should be maintained in cases when running payments are made to contractors.

(vi) In support of the Abstract bills, on which money is originally drawn as stated in (i) above, should be submitted direct to the Accountant General's office in one batch at the end of the month covered by a schedule of works expenditure Form P.W.A. 27.

(vii) A list of all sanctions to estimates accorded during the month showing the name of work, the amount of the sanctioned estimate, and the authority, for the sanction, should be supplied to the Accountant General, by the 5th of the month following that to which the sanctions relate. In case there is no such sanction in any month a "Nil" report should be sent on that date. Public Works forms should be used for the sanctions accorded.

The forms referred to in this Appendix as 'P.W.A.' and D.F.R. (P.W.) are contained in Account Code, Volume III and Government of Punjab Finance Department Financial Handbook No. 3, Departmental Financial Rules, respectively.

FORMS

TABLE OF FORMS

Serial No.	Rule in which quoted	Description
1	2.2	Cash Book
2	3.8, Note I (iv)	Register showing value able articles deposited in the treasury for safe custody which are required to be taken out frequently.
3	3.8, Note I (iv)	Register for safe custody of deposit receipts of recognized banks rendered as security by clerks and other Government employees handling Government money
3-A	3.30	Pass Book or list of cheques cashed (P.W.D. Officers)
4	5.3(B), Note 1	Bond of indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners
4-A		Register of court attachment of Pay etc.
5-8		*Cancelled*
9	7.6(a), Note 1 there under	Statement of proposition for Revision of Establishment.
10	7.6 (a), Note 1	Statement of proposition for Revision of Establishment.
11	7.12	Acquittance Roll
12	8.8 (a)	Detailed countersigned Contingent Bill
13	8.15	Register of Contingent Charges
13-A	8.15	Register of contingent charges of the State Stationery Office
14	9.3, Note 2	Register of Refunds at Treasury
15	10.16(VI)., Note 10.16(VII), Note 4 and 10.17 Note 3	Forms of Mortgage for House building Advance.
16	10.16(VI), Note 1	Re-conveyance for House Building Advance
17	10.16(VII), Note 3	Form of mortgage for House Building Advance granted to Government employees who do not possess full proprietary rights in land upon which they intend to build a house
18	10.16(VII), Note 3	Agreement for House Building Advance granted to Government employees, to build houses on plots leased from Government in New Delhi.
19	10.16(IX), Note and 10.17, Note 3	Agreement to be executed at the time of drawing an advance for purchase of land on which to construct a house or of ready-made house
20	10.16(IX), Note	Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house
21	10.21(7), Note 4	Agreement to be executed when drawing an advance for the purchase of a Motor Car/Boat/Cycle.
22	10.21(7), Note 4	Mortgage Bond for Motor Car/Boat/Cycle advance

23	10.21(7), Note 5	Letter intimating to the Insurance Company the Governor's interest in insurance policies of motor cars, etc.
24	11.44	Indent for Imperial Bank Drafts, Drafts, Government Drafts and other connected forms required for use of the Treasury at _____.
25	12.31	Pass Book
26	15.5	Indent for stores

P.F.R. FORM - 1

(Referred to in H.F.R. 2.2)

CASH BOOK

Office of _____ Month _____ 19

RECEIPTS **PAYMENTS**

Left hand page

					Contingencies				
Date and Tr. Vr. No.	**Bill No. / Receipt No.**	**Particulars of Receipt**	**Pay**	**Allowances**	**In recoupment of permanent advance**	**Advance Payments**	**Miscellaneous**	**Total**	**Classification**
1.	2.	3.	4.	5.	. 6.	7.	8.	9.	10.
			Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P

Right hand page

					Contingencies				
Date	**Bill No./ Sub-Vr. No.**	**Particulars of Payments**	**Pay**	**Allowances**	**Out of permanent advance**	**Out of money drawn in anticipation of payment**	**Miscellaneous**	**Total**	**Classification**
1.	2.	3.	4.	5.	. 6.	7.	8.	9.	10.
			Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P	Rs. P

P.F.R. FORM - 2

(Referred to in note 1 (IV) to P.F.R.3.8)

REGISTER SHOWING VALUABLE ARTICLES DEPOSITED IN THE TREASURY FORSAFE CUSTODY WHICH ARE REQUIRED TO BE TAKEN OUT FREQUENTLY

Date of receipt	Serial No.	From whom received	Description of the case concerned	Description of article	Initials of Treasury Officer on receipt	Signature of recipient with dated initials of the Treasury Officer	Initials of Treasury Officer on return	Signature of recipient with dated initials of Treasury Officer
1	2	3	4	5	6	7	8	9

Initials of Treasury Officer on return	Signature of recipient with dated initials of Treasury Officer	Initials of Treasury Officer on return	Signature of recipient with dated initials of treasury Officer	Initials of Treasury Officer on return	Signature of recipient with dated initials of Treasury Officer	Initials of Treasury Officer on return	Signature of recipient with dated initials of Treasury Officer
10	11	12	13	14	15	16	17

P.F.R. FORM - 3

(Referred to in note (IV) to P.F.R. 3.8)

REGISTER FOR SAFE CUSTODY OF DEPOSIT RECEIPTS OF RECOGNISED BANKS TENDERED ASSECURITY BY CLERKS AND OTHER GOVERNMENT EMPLOYEES HOLDING GOVERNMENT MONEY

Sr. No.	Date	Name of the pledge, i.e., Government employee concerned designation only in whose favour the deposit receipt has been made out	Name of Government employee who has tendered the security	Name of the recognize	Amount of the deposit receipt	DATED INITIALS OF		Note of final disposal with receipt of person to whom delivered	DATED INITIALS OF	
						Treasury Officer	Treasurer		Treasury Officer	Treasurer

N.B. *— Each entry must initialed by both the Treasury Officer and the Treasurer.*

P.F.R. FORM - 3-A

(Referred to in P.F.R.3.30)

PASS BOOK OR LIST OF CHEQUES CASHED AGAINST THE ACCOUNT OF OFFICER-IN-CHARGE

_____DIVISION P.W.D.

Month and date of payment	Particulars of cheques cashed		Amount of cheque	Initials of Treasury Officer	Month and date of payment	Particulars of cheques cashed		Amount of Cheque	Initials of Treasury Officer
	No.	Book				No.	Book		

* Each entry should be initialed after comparison with the register of cheques paid (from T.A. 11)

P.F.R. FORM - 4

[Referred to in the note 1 below P.F.R. 5.3(2)(b)]

Form of bond of indemnity for drawing arrears of pay and allowances or pensions of deceased Government employees or pensioners

KNOW ALL MEN by these present that, (a)_____resident of_____ and (b)_____he widow/the son of _____ and_____ I/We, _____(c)_____sureties on her/his behalf are held and firmly bound to the Governor of the Punjab in the sum of Rupees

Rs. _____To be paid to the said Governor of the Punjab or his successors or assigns FOR WHICH payment to be well and truly made, each of us severally bind (s) himself and his heirs, executors, administrators and assign and every two and all of us jointly bind ourselves and our heirs, executors, administrators and assigns firmly by these presents.

As witness our hands this_____day of _____ WHEREAS (d) _____was at the time of his death in the employment of Government or was receiving a pension of Rupees._____ Rs._____ From Government AND WHEREAS the said_____ Died on the day of _____

19 _____and there was then _____due to him the sum of Rupees_____ Rs._____ (for pay and allowances in respect of his said office) or (in respect of his said pension) AND WHEREAS THE above bounden, (a)_____ (hereinafter called " the claimant") claims to be entitled to the said sum as heir of the said (d)_____.

but was not obtained letters of administration of or a succession certificate to the property and effects of the said (d)_____.

AND WHEREAS the claimant has satisfied the (e) officer concerned that he/she is entitled to the aforesaid sum and that it would cause undue delay and hardship if the claimant were required to produce letters of administration or a succession certificate to the property and effects of the said (d).

AND WHEREAS Government desire to pay the said sum to the claimant but under Government rules and orders it is necessary that the claimant should first execute a bond with one surety/ two sureties to indemnify the Government against all claims to the amount so due as aforesaid to the said (d) before the said sum can be paid to the Claimant NOW THE CONDITON of this bonds is such that if after payment has been

made to the Claimant the Claimant or the surety/sureties shall in the event of a claim being made by any other person against the Government with respect to the aforesaid sum of Rs. _____Refund to the Government the sum of Rupees_____ and _____shall otherwise indemnify and save the Government harmless from all liability in respect of the aforesaid sum and all cost incurred in consequence of any claim thereto.

THEN the above written bond or obligation shall be void but otherwise the same shall remain in full and virtue.

IN WITNESS to the above written bond and the condition therefore
We
And
And
Have hereunto set our hands this_____ day of_____19_____.

(a) Full name of claimant with place of residence.
(b) State relationship of the deceased
(c) Full name or names of sureties.
(d) Name of the deceased.
(e) Title of the officer responsible for the payment.

P.F.R.FORM - 4-A

(See Rule 5.9(a) Note-1)

Register of Court Attachment of pay, etc.

Name and Designation of Government employee	Courts Order No. and Date	Number of suit	Name of Plaintiff	Amount to be recovered	Initials of Disbursing Officer	Amount Recovered From the salary month of _____	Initials of Disbursing Officer	No. and date of remittance	Acknowledged by the Court, Dated initials of Disbursing Officer	Remarks
				Rs. P		Rs. P				

Forms 5 to 8

***Cancelled*.**

P.F.R.FORM - 9

(Referred to in P.F.R. 7-6(a) and note 1 there-under)

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

Nature of Charges											
Present Scale						Proposed Scale					
		Pay						Pay			
No.	Designation	Minimum	Increment	Maximum	Average cost	No.	Designation	Minimum	Increment	Maximum	Average cost

Proposition						
Permanent		Temporary				
Increase per month	Decrease per month	Increase per month		Decrease per month		
Amount	Amount	Period	Amount	Period	Amount	Order of Sanctioning Authority

Note.— *In preparing this statement, particular attention should be paid to the instructions in P.F. Rules 7.5 and 7.6.*

P.F.R.FORM - 10

[*Referred to in note 1 to P.F.R.7.6(a)]*

STATEMENT OF PROPOSITION FOR REVISION OF ESTABLISHMENT

1	2		3		4	5
Class or grade and designation of employees affected	**Number in each Class**		**Rates of Pay**		**Actual present cost of establishments affected**	**Approximate extra-cost involved by these proposals**
	Present (a)	**Proposed (b)**	**Present (a)**	**Proposed (b)**		

In the case of district or divisional establishments the costs of the whole establishment or establishments affected should be given in lump sum without details, and in the case of establishments, the scale of which is fixed for the State as a whole the cost of the whole State scale should be entered. Where a new class is added to an existing establishment the whole of the existing cost of that establishment should be given.

Certified that I have examined the figure in column 2(a), 3(a) and 4 and have checked the extra cost shown in column 5 with the proposed alterations and additions entered in column 2(b) and 3(b) and find it to be correct.

P.F.R.FORM - 11

(Referred to in P.F.R.7.12)

ACQUITTANCE ROLL

ACQUITTANCE ROLL OF PERMANENT/TEMPORARY ESTABLISHMENT OF THE _____ FOR PAY/TRAVELING ALLOWANCES FOR THE MONTH OF _____ 19_____.

Sr. No	Name of employee	Designation	Net amount Payable	Dated signature (with stamp where necessary, unpaid items to be noted as such and attested
			Rs.	Total unpaid Rs._____ (Rupees _____)
		Total		

Passed for Rs _____ figures_____words_____(on the authority of the Establishment/Traveling Allowance bill of _____for_____.

Cashier Drawing Officer

Certified that a proper quittance has been taken in respect of each amount paid in this roll from the persons entitled to receive it.

Disbursing Officer

P.F.R.FORM - 11-A

(Referred to in P.F.R.7.12)

Register of un-disbursed pay and allowances, etc.

Serial Number	Bill No. and date	Net amount of the bill	Date of encashment	Total amount remaining	Particulars of the	Dated initials of the	Date of disbursemen	Dated initial of the	Remarks
1	2	3	4	5	6	7	8	9	10

P.F.R.FORM - 12

[Referred to in P.F.R. 8.8(a)]

DETAILED COUNTERSIGNED CONTINGENT BILL NO.

Note.— *Government employees whose bills are countersigned before payment by the Controlling Officer should use Form S.T.R.32.*

Not payable at the Treasury

Sent to Controlling Officer on_____19 Countersigned and sent to Accountant General On_____19_____.

District		**Monthly detailed bill of Contingent charges for the month of_____ 19_____**	
		Head of Account_____	
Details of Numbers of sub-vouchers	**Description of charge and No. and date of authority where special sanction is necessary**	**Amount**	
		Rs. P Carried over	

Details of numbers of sub-vouchers	**Description of charge and No. and date of authority where special sanction is necessary**	**Amount**
	Brought forward Total Rs ( ) Rupees	Rs.
(1) I certify that the expenditure included in this bill could not, with due regard to the interests of the Public Service, be avoided. I have satisfied myself that charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 500 in amount, and all work bills are attached to the bill. I have as far as possible obtained vouchers for other sums, and am responsible that they have been so destroyed or so mutilated that they cannot be used again.	Drawn on abstract Bill No. dated Ditto Ditto Ditto Add _____ Amount of disallowance from bill No._____ , dated_____ refunded by deduction from Contingent bill No. _____ dated _____and re-allowed as	

	per_____	
[11](2) Certified that all the articles detailed in the vouchers attached to the bill and in those retained in my office have been accounted for in the Stock Register	Total of this Bill	----------
(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and that their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indent and invoices concerned to prevent double payments.	Appropriation for_____	Contingencies
(4) Certified that:- (a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and (b) the Government employee concerned is not entitled to draw traveling allowance under the ordinary rules for the journey, and he is not granted any compensatory allowance and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey:- Dated Signature of Disbursing Officer	Expenditure including this bill _____Amount of work bills annexed Balance available	----------
Disallowed from Sub-voucher No._____ Ditto Ditto Passed for Rupees _____	Total of this bill _____	

[11] This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

I certify that in support of every charge of more than Rs. 500 made in this bill, a receipt or other voucher has been given to me. I am responsible that the receipts and vouchers are in proper form and order and are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated_____ 19…

Signature of the

Countersigning Officer

P.F.R. FORM - 13

(Referred to in P.F.R. 8.15)
(To be printed on open royal)

REGISTER OF CONTINGENT CHARGES OF THE_____DEPARTMENT OF THE _____ DISTRICT_____19

Left hand page

Date	To whom paid Appropriation for each detailed head	No. of Sub-voucher / Contingent Abstract	Detailed heads of budget										
			Sub-Divisions of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column										

Right hand page

Detailed heads	Unusual charges							
Sub-divisions of detailed heads	Description	Amount		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Remarks

P.F.R.FORM - 13-A

(*Referred to in P.F.R. 8.15)*

(To be printed in super royal folio)

REGISTER OFCONTIGENT CHARGES OF THE PROVINCIAL STATIONERY OFFICE, PUNJAB, 19

Left hand page

Date	To which paid and appropriation for each	No. of sub-vouchers/Contingent abstract	Stationery Offices and stores				Date of admission with initials	Remarks
			Postage, etc	Railway freight	Other contingencies abstract	Total of each contingent		

Right hand page

Purchase of stationery stores						Date of admission with initials	Remarks
Printing and writing papers	Drawing papers and material	Office Stationery	Binding materials	Other office requisites	Total of each continent abstract		

P.F.R.FORM - 14

(Referred to in note 2 in P.F.R. 9.3)

REGISTER OF REFUNDS AT TREASURY FOR THE MONTH OF

Initials of Treasury Officer	Daily total carried to Cash Book	Total Refunds	Miscellaneous Refunds		Registration	Excise	Judicial fines	Judicial Stamps	Non-Judicial Stamps	To whom paid	Voucher No	Date of payment
			Other refunds	Unclaimed deposit								

P.F.R.FORM - 15

(Referred to in the note under P.F.R. 10.16 (vi) note 4 under 10.16(vii), and note 3 to 10.17)

Form of Mortgage for House Building Advance

THIS INDENTURE made the _____ day of _____one thousand nine hundred and _____between _____to _____a civil servant of _____ (hereinafter referred to as the mortgagor which term shall where the context so admits include his heirs, executors, administrators and assigns) of the one part and THE GOVERNOR of the Punjab (hereinafter referred to as the mortgagee which term shall where the context so admits include his successors and assigns) of the other part.

WHEREAS the mortgagor is absolutely seized and possessed of or otherwise well-entitled to the land hereditament and premises hereinafter described and expressed to be hereby conveyed transferred and assured (hereinafter referred to as the said hereditaments).

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of Rs. _____ for the purpose of enabling him to defray the expenses o[12]f _____as a suitable residence for his own use.

AND WHEREAS under the provision contained in the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force) the mortgagee has agreed to advance to the mortgagor the said sum of Rs. _____ payable as follows that is to say the sum of Rs. _____on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable] by equal instalment payable quarterly, the first of such instalments to be payable on the _____day of_____.[13]

NOW THIS INDENTURE WITNESSETH that in pursuance the said agreement and in consideration of the sum of Rs._____ paid on or before the execution of these presents to the mortgage or by the mortgagee (the receipt whereof the mortgagor doth hereby acknowledge) for the purpose of enabling the mortgagor to defray the hereinbefore recited expenses the mortgagor hereby covenants with the mortgagee to repay to the mortgagee the said sum of Rs. _____and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf]1 and interest thereon calculated according to the said Rules on the _____day of _____ next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby convey transfer and assure unto the mortgage All that piece of

[12] Insert " the purchase of the said hereditaments" " building house on the said hereditaments" or "Repairing the said hereditaments as the case may be.
[13] Delete-word in crotchets if advance is not to be by instalents

land situated in the _____district of_____ registration district of-_____containing _____more or less now in the occupation of the mortgagor and bounded on the north by----------on the south by _____on the east by _____and on the west by_____ together with the dwelling house and the out-offices, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all-rights, easements and appurtenances to the said hereditaments or any of them belonging to Hold and said hereditaments with their appurtenances including all erections and buildings hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter erected and built on the said piece of land unto and top the use of the mortgage absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if an as soon as the said advance of rupees_____ and of such further sums as may have been paid as aforesaid made upon the security of these present shall have been repaid and interest thereon calculated according to the said Rules by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgage or re-convey, re-transfer or reassure the said hereditaments until and to the use of the mortgagor or as he may direct and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service before the said sum of rupees _____and any further sum as may have been paid as aforesaid] and interest thereon calculated according to the said

Rules shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be [14]occasioned thereby AND to do and execute all such acts and assurances for effectuating any such sale as the mortgagee shall think fit AND it is hereby declared that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom AND it is hereby declared that the mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place there out to pay all the expenses incurred on such sale and in the next place to apply such moneys, in or towards satisfactions of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the mortgagor AND it is hereby agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

1. Delte- words in crotchets if advance is not to be by instalments.
2. Insert Date two or four years as the case may be from the date of commencement of repayment of the loan. Where possible the land should also be described by reference to Government may or survey.

The mortgagor hereby covenants with the mortgagee that he the mortgagor will during the continuance of this security observe and perform all the provisions and conditions of the said Rules on his part to be observed and performed in respect of these presents and the said hereditaments.

IN WITNESS where of the mortgagor, hath here up to set his hand the day and year first above –written.

Signed by the said (Mortgagor)

In the presence of

1st witness,

Address

Occupation

2nd witness

address

occupation

(The deed should be registered.)

Note.— *There must be two witnesses to a mortgage.*

P.F.R.FORM - 16

[Referred to in note below P.F.R.10.16 (VI)]

Re-conveyance for House Building Advances

THIS INDENTURE made the_____ day of_____19 BETWEEN THE GOVERNOR OF THE PUNJAB (hereinafter called the Governor) of the one part and _____a Civil servant of _____(hereinafter called the mortgagor) of the other part is supplemental to an Indenture of mortgage, dated the _____day of_____19, and made BETWEEN the mortgagor of the one part and the Governor of the other part and registered at_____ in Book_____ Volume _____ pages_____ to and_____ as No._____ for_____ hereinafter called the PRINCIPAL INDENTURE WHEREAS as all moneys due and owing on the security of the PRINCIPAL INDENTURE have been fully paid and satisfied and the Governor has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within written INDENTURE comprised as is hereinafter contained. Now THIS INDENTURE WITNESSTH that in pursuance of the said agreement and in consideration of the premise the Governor doth hereby grant assign and recovery unto the mortgagor, his heirs executors, administrators and assigns ALL THAT piece of land situate in the _____containing _____more or less bounded on the north by----------on the south by_____ on the east by_____ on the west by _____together with the dwelling house and out-offices, stables, cook-rooms and out-buildings thereon AND ALL and singular other than premises in the PRINCIPAL INDENTURE comprised or expressed to be thereby assured or which now are by any means vested in the Governor subject to redemption under or by virtue of the PRINCIPAL INDENTURE with their rights, easements and appurtenances as in the PRINCIPAL INDENTURE expressed and all the estates right title interest property claim and demand whatsoever of the Governor into out of or upon the same premises by virtue of the PRINCIPAL INDENTURE to have and to hold the premises hereinbefore expressed to be hereby, granted assigned and re-conveyed unto and to the use of the mortgagor his heirs, executors, administrators and assigns forever freed and discharged from all moneys intended to be secured by the PRINCIPAL INDENTURE and from all actions, suits, accounts, claims and demands for, or in respect of the said moneys or any part thereof or, for or in respect of the PRINCIPAL INDENTURE of anything relating to the premises AND the Governor hereby covenants with the mortgagor his heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been party or privy to anything where by the said premises or any part thereof are, is or can be impeached, encumbered or affected in title estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed sealed and delivered by_____
For and on behalf of the Governor
of the Punjab in the presence of

P.F.R.FORM - 17

(Referred to in note 1 below P.F.R. 10.16(VII))

Form of Mortgage for house building advances granted to Government employees who do not possess full proprietary rights in the land upon which they intend to build a house.

THIS INDENTURE made the_____ day of _____ BETWEEN_____ of_____ a Civil servant of _____(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one Part and THE GOVERNOR OF THE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS the mortgagor is entitled to the piece of land, hereditaments and premises hereinafter described under a lease from _____ dated _____for a term of years[15] expiring_____subject to a rental of Rs._____ per[16] _____.

AND WHEREAS the mortgagor has applied to the mortgagee for an advance of the sum of rupees _____for the purpose of enabling him to defray the expenses of [17]_____as a suitable residence for his own use.

AND WHEREAS under the provisions contained in the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents) the mortgagee has agreed to advance to the mortgagor the said sum of Rs._____[payable as follows that is to say the sum of Rs._____ on or before the execution of these presents and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by-_____equal instalments payable quarterly the first of such instalments to be payable on the _____day of _____[18].

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby convent with the mortgagee to pay to the mortgagee the said sum of Rupees_____[and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited

---

15 Date of lease of land.

16 mensem or annum.

17 Insert– "the purchase of the said hereditaments" or "repairing the hereditaments" as the case may be.

18 Delete words in crotches if further advance are not to be made.

agreement in that behalf][19] and interest thereon calculated according to said Rules on the[20]_____day of _____next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby demise let and transfer up to the mortgagee ALL THAT piece of lands situate in_____in the registration district of _____sub-district _____ thana_____ containing _____more or less and bounded on the north by_____ on the south by _____on the east by _____and on the west by _____together with the dwelling-house and the out-offices, stables, cook-rooms and out-buildings of all kinds used or intended to be used with the said dwelling house, [21](lately erected)together with all right easements and appurtenances to the same or any of them belonging to HOLD the said premises including all erections and buildings hereafter erected on the said land unto the mortgagee his successors and assigns for all the residue now un-expired of the said term of years granted by the said lease except the last day of the said term PROVIDED ALWAYS that if and as soon as the said advance of Rs._____ (and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said Rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever the demise hereby made shall be void AND the mortgagor hereby covenants with the mortgagee that the lease creating the term or state for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force un-forfeited and un-surrendered and free from encumbrances and in no case become void or voidable, and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on his part to be paid, observed and performed have been paid, observed and performed up to the date of these presents and also that the mortgagor will at all times so long as any money remains due on the security of these presents pay, observe and perform or cause to be paid, observed and performed all the said rents, covenants, conditions and agreements and will keep the mortgagee indemnified against all actions, proceedings, costs, charges, claims and demands, if any to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents or the non-observance or the non-performance of such covenants, conditions or agreements or any of them AND ALSO that the mortgagor now has good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawful for the mortgagee to enter into and upon and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor or any person claiming through or in trust for him, AND that the mortgagor at the request at anytime hereafter of the mortgagee will at his own cost

---

19. Delete words in crotches if further advance are not to be
20. Two or four years from date of commencement of repayment of loan as the case may be.
21. Or “hereafter to be erected” or “now being erected” as the case may be.

executed and do all such assurances and things as may be necessary or proper for more effectually vesting the said premises in the mortgagee in manner aforesaid as may by the mortgagee be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part herein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term of period and to do and execute all such acts and assurances for effectuating any such sale of letting as the mortgagee shall think fit AND it is here by declared that receipt of the mortgagee for the purchase money of the premises sold or any part there of shall effectually discharge the purchaser or purchasers there from and it is hereby declared that after any sale of the said premises or any part thereof under the aforesaid power the mortgagor shall stand possessed of the premises so sold for the last day of the term granted to him by the hereinbefore recited lease in trust for the purchaser, his executors, administrators and assigns to be assigned and disposed of as he or they may direct AND it is hereby declared that the mortgagor shall hold any rents, profits, premium, salami or money arising from the premises or from any such letting or sale as aforesaid UPON trust in the first placed there out to pay all expenses attending such sale or otherwise incurred in relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part, thereof during the continuance of this security shall have effect unless the mortgage shall consent thereto in writing IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)
In the presence of
1st witness
Address
Occupation
2nd witness
Address
Occupation

(The deed should be registered.)
Note.— *There must be two witness to a mortgage.*

P.F.R.FORM - 17-A

(Referred to in rule 10.19-A)

Form of Mortgage Deed to be executed when the property is free-hold and is held in the joint names of husband and wife

This indenture made this _____day of _____one thousand, nine hundred and_____ between Shri / Smt. _____son/daughter of_____of _____at present employed as _____in the Office of _____at_____ and _____his/her wife/husband_____ (hereinafter jointly referred to as "The Mortgagors" which expression shall unless excluded by or repugnant to the subject or context, include their respective heirs, executors, administrators and assigns)of the one part and the Government of Haryana (hereinafter called "The Mortgagee" which expression shall unless excluded by or repugnant to the subject or context, include his successors in office and assigns) of the other part;

WHEREAS the Mortgagors are the sole and absolute owners and also the sole beneficiaries and are seized and possessed of or otherwise well and sufficiently entitled to the land and /or house, hereditaments ad premises hereinafter described in the Schedule hereunder written and those particularly delineated on the plan annexed hereto and thereon shown with the boundaries thereof coloured _____and expressed to be hereby conveyed, transferred and assured hereinafter referred to as " the said Mortgaged property",

AND WHEREAS _____ (one of the mortgagors hereinafter referred to as " the Applicant Mortgagor" has applied to the Mortgagee for an advance of the sum of Rs. - _____ (rupees _____only) for the purpose of _____enabling the Applicant Mortgagor_____

[*]1. to purchase land and to construct a house thereon or *to enlarge living accommodation in the existing house on the said hereditament;

*2. to construct a house on the said hereditaments or *to enlarge living accommodation in the house on the said hereditaments.

*3. to purchase a ready built aforesaid house/flat.

AND WHEREAS the Mortgagee has agreed to advance to the Applicant Mortgagor the said sum of Rs _____on certain term and condition ;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors should secure the repayment of the said advance and due contained in the Punjab

[*] Mention whatever is applicable out of (1 to 3) or strike out which are not applicable.

Financial Rules and various instructions issued from time to time which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force by a mortgage of the property described in the Schedule hereunder written ;

AND WHEREAS the Mortgagee_____

*1. has sanctioned to the Applicant Mortgagor an advance of Rs. _____ (Rupees _____only) payable by such instalments and in the manner as hereinafter appearing).

*2. has paid to the Applicant Mortgagor an advance of Rs._____ (_____only) on _____and in manner provided in the said rules upon having the repayment of the loan with interest and the observance of all the terms and conditions contained in the said rules, as hereinafter mentioned secured in the manner hereinafter appearing;

AND WHEREAS the Applicant Mortgagor to receive from the mortgagee the aforesaid advance in the following instalments: -

*Rs. _____already received on _____.

*Rs._____ on the execution of this indenture by the Mortgagors in favour of the Mortgagee.

*Rs._____ when the construction of the house reaches plinth level.

♣Rs._____ when the construction of the house reaches roof level, provided that the Mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water-supply, street lighting, roads, drainage and sewerage ;

NOW the **INDENTURE WITNESSETH as follows:-**

(i) (a) In pursuance of the said rules and in consideration of the said advance sanctioned/paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Mortgagors do here by covenant with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ (rupees _____only) by_____monthly instalments[22] of Rs. _____ (_____rupee only) from the payoff the Applicant Mortgagor commencing from the month of _____Nineteen hundred and _____or from the month following the completion of the house, whichever is earlier, and the Applicant Mortgagor hereby authorizes the Mortgagee to make deductions from his/her monthly pay/leave salary/ subsistence allowance of the amount of such instalments and the Applicant

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* Mention whatever is applicable

♣ The language will be modified if the mode of payment is different.

22 This will not be more than 180.

Mortgagor shall after paying the full amount of the advance also pay interest due thereon in _____monthly instalments[23] in the manner and on the terms specified in the said rules; provided that the applicant Mortgagor shall repay the entire advance with interest in full before the date on which he/she is due to retire from service failing which the Mortgage at any time thereafter and recover the balance of the advance then due together with interest or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

(b) In pursuance of the said rules and in consideration of the said advance sanctioned / paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Applicant Mortgagor doth hereby covenant with the Mortgage that the Applicant Mortgagor shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____from the pay of the Applicant Mortgagor commencing from the month of _____19____or from the month following the completion of the house whichever is earlier, till the date of his superannuation and the balance then remaining outstanding on his superannuation together with the interest on the amount advanced from the date of the advance to the date of repayment from his gratuity/death-cum-retirement gratuity and the Applicant Mortgagor hereby authorizes the Mortgagee to make deductions from his monthly pay /leave salary/ subsistence allowance of the amount of instalments and from his gratuity/ death-cum-retirement gratuity or such of the balances remaining unpaid at the date of his death/ retirement/ superannuation as hereinbefore mentioned, failing which the Mortgage shall entitled to enforce this security of the Mortgage at anytime thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

Note.— *Delete clause (i) (a) or (i) (b) whichever is not applicable*.

(ii) If the Applicant Mortgagor shall utilize the advance for a purpose other than that for which the advance is sanctioned or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement, superannuation or if he/ she dies before repayment of the advance in full or if the Applicant Mortgagor shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on his / her part to be observed and performed then and in any such cases the whole of the principal amount of the advance or so such thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereon at *_____per centum per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance. Notwithstanding anything contained herein, if the Applicant Mortgage utilizes the advance for a purpose other than that for which the advance is sanctioned, it shall be open to the Mortgagee to take such

[23] This will not be more than 150.

disciplinary action against the Applicant Mortgagor as, may be appropriate under the rules of service applicable to the Applicant *Mortgagor.*

(iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or times hereinafter be due to the Mortgagee under the terms of these presents the Mortgagors do hereby grant, convey, transfer, assign and assure unto the Mortgagee ALL AND SIGNULAR the said mortgaged property fully described in the Schedule hereunder written together with buildings erected or to be erected by the Mortgagor on the said Mortgaged property or any of them belonging to hold the said Mortgaged property with their appurtenances including all erections and building erected and built or to be erected and built hereafter on the said Mortgaged property or materials for the time being thereon unto and to the use of the mortgagee absolutely forever free from all encumbrances, SUBJECT NEVER THE LESS to the proviso for redemption hereinafter contained, namely, that if the Mortgagor shall duly pay to the Mortgagee the said principal sum and interest hereby secured in the manner herein provided and also the other moneys (if any) determined to be payable by the Mortgagors to the Mortgagee under the terms and conditions of the said rules, then the Mortgagee will at any time thereafter upon the request and at the cost of the Mortgagor recover, retransfer and reassure the said Mortgaged property, unto and to the use of the Mortgaged or as they may direct.

(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the Mortgagor of the covenants or their part herein contained or if the applicant Mortgager shall become insolvent or shall cease to be in any service for any reason other than normal retirement/ superannuation or if he/ she dies before all the sues payable to the Mortgagee under these presents together with interest thereon shall have been fully paid off or if the said advance or any part hereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee without intervention of the Court, to sell the said Mortgaged property or any part there of either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby and to do and execute all such acts and assurances for effectuating any such sale as the Mortgagee shall think fit and it is hereby declared that the receipt of the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers there from and it is hereby declared that the Mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon TRUST in the first place there out to pay all expenses incurred on such sale and then to pay moneys in or towards the satisfaction of the moneys for the time being owning on the security of these presents and the balance, if any, to be paid to the Mortgagors.

(v) The Mortgagors here by covenant with the Mortgagee as follows:-

(a) that the Mortgagors now have in themselves good right and lawful authority to grant, convey transfer, assign and assure the Mortgaged property unto and to the use of the Mortgagee in the manner aforesaid.

(b) that the applicant Mortgagors shall carryout the construction of the house/ additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure there form is permitted by the Mortgagee. The applicant Mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level that the construction is being carried out in accordance with the plan and estimates furnished by him to the Mortgagee. That the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/She will allow the Mortgagee to carry out either by himself or through his representative and inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Applicant Mortgagor he/she will be liable to pay to the Mortgagee forthwith the entire advance received by him/her together with interest thereon at_____ per centum per annum and further will also be liable to appropriate disciplinary action under the rules of service applicable to the Applicant Mortgagor.

(c) That the Applicant Mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months**_____unless an extension of time is allowed in writing by the Mortgagee in case of default the Applicant Mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in lump sum. The Applicant Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

Note.— *Clauses (b) (c) are not applicable when the advance is for the purchase of ready built houses/ flats or for repayment of loans taken by an Applicant Mortgagor for the construction-of purchase of a house/flat.*

(d) That the Mortgagors shall immediately insure the house at their own cost, with the life Insurance Corporation of India, for a sum not less than the amount of the aforesaid advance and shall keep it so insured against loss or damage by fire, flood and lightning as provided in the said rules till the advance is fully repaid to the Mortgagee and deposit, the policy of insurance with the Mortgagee. The Mortgagor shall pay regularly the premium in respect of the said insurance from time to time and will when required to produce to the Mortgagee the premium receipts for inspection. In the event of failure on the part of the Mortgagors to affect the insurance against fire, flood and lighting it shall be lawful but not obligatory for the Mortgagee to insure the said house at the cost of the Mortgagors and add the

amount of the premium to the outstanding amount of the advance and the Applicant Mortgagor shall thereupon be liable to pay interest thereon as if the amount of the premium had been advanced to him as part of the aforesaid advance at _____till the amount is repaid to the Mortgagee is recovered as if it were an amount covered by the security of these presents. The Mortgagors shall give a letter to the Mortgagee as often as required, addressed to the Insurer. With which the house is insured with a view to enable the Mortgagee to notify to the Insurer the fact that the Mortgagee is interested in the insurance policy secured.

(e) That the Mortgagors shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagors shall also furnish to the Mortgagee an annual certificate to the above effect.

(f) The Mortgagors shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to insure that it is maintained in good repair until the advance has been repaid in full.

(g) The Applicant Mortgagor shall refund to the Mortgagee any amount together with interest, if any due thereon drawn on account of the advance in excess of the expenditure incurred, for which the advance was sanctioned..

(h) That the Mortgagors shall not during the continuance of these presents charge encumber alien or otherwise dispose of the Mortgaged property.

(i) Notwithstanding anything contained herein the Mortgagee shall be entitled to recover the balance of the advance with interest remaining unpaid at the time of the retirement or death preceding retirement of the Applicant Mortgagor from the whole or any specified part of the gratuity/death-cum-retirement gratuity that may be sanctioned to him.

SCHEDULE

In witness WHEREOF THE mortgagors have hereunto set their hand this day, month and year first above written.

Witnesses:-

1. Name_____

Address_____

Occupation_____

Mortgagors.

2. Name_____

Address_____

Occupation_____

Witnesses:-

1. Name_____for and on behalf of the Governor of Haryana

Address_____

Occupation_____

Name_____

Address_____

Occupation_____

*Normal rate of interest to be charged under the rules.

*** Here mention the date on which the first instalment of the advance is paid to the Mortgagor.

P.F.R.FORM - 17-B

[Referred to in rule 10.19(A)]

Form of Mortgage Deed to be executed when the property is lease Hold is held in the Joint names of husband and wife.

This indenture made this _____day of _____one thousand nine hundred and _____between Shri / Smt._____, son/daughter of _____of _____at present employed as _____in the Department/ office of _____at _____and _____his/ her wife/husband (hereinafter jointly referred to as "the Mortgagors which expression shall unless excluded by or repugnant to the subject or context include their respective heirs, executors, administrators and assigns one part and the Governor of Haryana (hereinafter called "the Mortgagee" which expression shall unless excluded by or repugnant to the subject or context include his successors in office and assigns) of the other part.

Whereas by a lease dated_____ and made between _____the Lessor demised to the Mortgagors the property situated at _____and more particularly described in the commencing from_____ at the yearly /monthly rent of Rs. _____and subject to the performance and observance of the covenants and conditions therein mentioned.

AND WHEREAS one of the Mortgagors (hereafter referred to as "the Applicant Mortgagors") has applied to the mortgagee for an advance of a sum of Rs. _____ (_____rupees only) for the purpose of enabling the said Applicant Mortgagor.

*1. to purchase land and to construct a house thereon or to enlarge living accommodation in the existing house on the said hereditament;

*2. to construct a house on the said hereditaments, or to enlarge living accommodation in the house on the said hereditaments;

*3. to purchase a ready built aforesaid house/ flat;

AND WHEREAS the Mortgagee agreed to advance to the Applicant Mortgagor the said sum of Rs. _____on certain terms and conditions;

AND WHEREAS one of the conditions for the aforesaid advance is that the Mortgagors should secure the repayment of the said advance and due observance of all the terms and conditions contained in the Punjab Financial Rules as applicable in the State of Haryana and various instructions issued from time to time which expression shall where the context so admits include any amendment thereof or addition thereto for the time

* Mention whatever is applicable.

being in force by a mortgagee of the property described in the Schedule hereunder written;

AND WHEREAS THE Mortgagee

1. has sanctioned to the applicant Mortgagor an advance of Rs. _____ (_____rupees only) payable by such instalments and in the manner as hereinafter appearing_____ Mentioned whatever is applicable.

2. has paid to the Applicant Mortgagor an advance of Rs. _____ (Rupees only) _____and in the manner provided in the said rules upon having the repayment of the loan provided in the said rules upon having the repayment of the loan with interest and observance of all the terms and conditions in the said rules as hereinafter mentioned secured in the manner hereinafter appearing;

AND WHEREAS THE Applicant Mortgagor is to receive from the Mortgagee the aforesaid advance in the following instalments:-

(**Rs. _____already received on _____Rs. _____on the execution of this indenture by the Mortgagors in favour of the Mortgagee.

** Rs. _____When the construction of the house reaches plinth level.

** Rs. _____When the construction of the house reaches roof level; provided that the mortgagee is satisfied that the development of the area in which the house is built is complete in respect of amenities such as water supply, street, lighting, roads, drainage and sewerage

♣AND WHEREAS the lessor of the said premises have given his approval for the mortgage on the condition that if the property be sold under the powers herein contained, or otherwise he will be paid first, after the cost of such sale, his share of the unearned increase as provided in the said lease;

NOW THIS INDENTURE WITNESSETH as follows:-

(i) (a) In pursuance of the said rules and in consideration of the said advance sanctioned / paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rules the Mortgagors do hereby covenant with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said advance of Rs. _____ (_____rupees only) by_____monthly instalments[24] of Rs. _____ (_____rupees) from the pay of the Applicant Mortgagor commencing from the month of _____Nineteen hundred and _____or from the month following completion of the house, whichever is earlier and the Applicant Mortgagor hereby authorises the Mortgagee to make deduction from his/ her monthly pay/leave salary/subsistence allowance of the amount of such instalments and the

** Note.— The language will be modified if the mode of payment of advance from what is prescribed in rule 5.

♣ This applies to Nazul land (normally) to be inserted wherever applicable.

[24] This will not be more than 180.

Applicant Mortgagor shall after paying the full amount of the advance also pay interest due thereon in _____monthly instalments[25] in the manner and on the terms specified in the said rules; provided that the Applicant Mortgagor shall repay the entire advance with interest in full before the date on which he/she is due to retire from service, failing which the Mortgagee shall be entitled to enforce, this security of the Mortgage at any time thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgagor to repay the amount in a shorter period.

(i) (b) IN pursuance of the said rules and in consideration, of the said advance sanctioned/paid by the Mortgagee to the Applicant Mortgagor pursuant to the provisions contained in the said rule the Mortgagors do hereby covenant, with the Mortgagee that the Mortgagors shall always duly observe and perform all the terms and conditions of the said rules and shall repay to the Mortgagee the said advance of Rs. _____ (_____rupees only) by _____monthly instalments of Rs. _____from the pay of the Applicant Mortgagor commencing from the month of _____19 ____, or from the month following the completion of the house whichever is earlier, till the date of his superannuation and the balance then remaining outstanding on his superannuation together with the interest on the amount advanced from the date of the advance to the date of repayment from his/her gratuity/ death-cum-retirement gratuity of such of the balances remaining unpaid at the date of his/ her death/retirement superannuation as hereinbefore mentioned, failing which the Mortgagee shall be entitled to enforce this security of the Mortgage at anytime thereafter and recover the balance of the advance then due together with interest and costs of recovery by sale of the mortgaged property or in such other manner as may be permissible under the law. It will, however, be open to the Applicant Mortgager to repayment the amount in a shorter period.

Note.— *Delete clause (i) (a) or (i) (b) whichever is in applicable.*

(ii) If the Applicant Mortgagor shall utilize the advance for a purpose other than that for which the advance is sanctioned, or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/ superannuation or if he/ she dies before payment of the advance in full, or if the Mortgagors shall fail to observe or perform any of the terms, conditions and stipulations specified in the said rules and on their part to be observed and performed then and in any such case the whole of the principal amount of the advance or so such thereof as shall then remain due and unpaid shall become payable forthwith to the Mortgagee with interest thereof at *_____ percentum per annum calculated from the date of the payment by the Mortgagee of the first instalment of the said advance. Notwithstanding anything contained herein, if the Applicant Mortgagor utilizes the advance for a purpose other than that for

[25] This will not be more than 60.

which the advance is sanctioned, it shall be open to the Mortgagee to take such disciplinary action against the Applicant Mortgagor as may be appropriate under the rules of service applicable to the Applicant Mortgagor.

(iii) In further pursuance of the said rules and for the consideration aforesaid and to secure repayment of the aforesaid advance and interest as shall at any time or time hereinafter be due to the Mortgagee under the terms of these presents the Mortgagors do hereby grant, convey, transfer or assure unto the Mortgagee, ALL AND SINGULAR the said property comprised in the said Lease, dated _____and more particularly described in the Schedule here under written together with buildings erected or to be erected by the Mortgagors on the said property (Hereinafter referred to as the Mortgaged property) or materials for the time being thereon with all rights, easements and appurtenances to the said mortgaged property or any of them belonging subject to covenants by the lease and to the conditions therein contained TO HOLD the same unto the Mortgagee absolutely but subject nevertheless to the proviso for redemption hereinafter contained namely that if the Mortgagors shall duly pay to the Mortgagee the said principal sum and also the other moneys (if any) determined to be payable by the Mortgagors to the Mortgagee under the terms and conditions of the said rules then the Mortgagee will at anytime thereafter upon the request and at the cost of the Mortgagors recovery retransfer and reassure the said Mortgaged property unto and to the use of the Mortgagors or as he may direct.

(iv) And it is hereby expressly agreed and declared that if there shall be any breach by the Applicant Mortgagor of the covenants of his/her part therein contained or if the Applicant Mortgagor shall become insolvent or shall cease to be in service for any reason other than normal retirement/superannuation or if he/she dies before all the dues payable to the Mortgagee under these present together with interest thereon shall have been fully paid off or if the said advance or any part thereof becomes payable forthwith under these presents or otherwise then and in any of such cases it shall be lawful for the Mortgagee to TO SELL without the intervention of the court the said Mortgaged property or any part thereof either together or in parcels and either by public auction or by private contract with power to by or rescind any contract for sale and to resell without being responsible for and loss which may be occasioned thereby and to do and executed all such acts and assurances for effectuating any such sale as the Mortgagee shall think fit and it is hereby declared that the receipt of the Mortgagor for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers there from and it is hereby declared that the Mortgagee shall hold the moneys to arise from any sale in pursuance of the aforesaid power upon TRUST in the first place there out to pay all the expenses incurred on such sale * and in the next place to pay to _____the less or of the Mortgaged property_____50 per centum of the unearned increases, pursuant to clause _____of the said lease / and then to pay moneys in or towards the satisfaction of the moneys for the time being owning on the security of these presents and the balance if any to be paid to the Mortgagors.

(v) The Mortgagor hereby Covenant with the Mortgagee as follows:-

(a) that the Mortgagors now have in themselves good right and lawful authority to grant, convey, transfer, assign and assure the Mortgaged property unto and to the use of the Mortgagee in the manner aforesaid.

(b) that the applicant Mortgagor shall carry out the constructions of the house/ additions to living accommodation in the aforesaid house exactly in accordance with the approved plan and specifications on the basis of which the above advance has been computed and sanctioned unless a departure there from is permitted by the Mortgagee. The Applicant Mortgagor shall certify, when applying for instalments of advance admissible at the plinth/roof level, that the construction is being carried out in accordance with the plan and estimates furnished by him to the Mortgagee, that the construction has reached plinth/roof level and that the amount already drawn out of the sanctioned advance has actually been used on the construction of the house. He/She will allow the Mortgagee to carry out either by himself, or through his representative an inspection to verify the correctness of the aforesaid certificates. If a false certificate is furnished by the Mortgagor, he/she will be liable to pay to the Mortgagee forthwith the entire advance received by her/him together with interest thereon at_____* per centum per annum and further will also be liable to appropriate disciplinary action under the rules of service applicable to the Mortgagor.

(c) That the Applicant Mortgagor shall complete the construction of the house/additions to living accommodation in the aforesaid house within eighteen months of*_____unless an extension of time is allowed in writing by the Mortgagee.. In case of default the Applicant Mortgagor shall be liable to repay forthwith the entire amount advanced to him together with interest calculated under the said rules, in lump sum. The Applicant Mortgagor shall report to the Mortgagee the date of completion of the house and furnish a certificate to the Mortgagee that the full amount of the advance has been utilized for the purpose for which it was sanctioned.

(d) That the Mortgagors shall immediately insure the house at their own cost, with the Life Insurance Corporation of Indian for a sum not less than the amount of the aforesaid advance and shall keep it so insured against loss or damage by fire, flood and lightning as provided in the said rules till the advance is fully repaid to the Mortgagee and deposit the policy of insurance with the Mortgagee. The Mortgagors shall pay regularly the premium in respect of the said insurance from time to time and will when required produce to the Mortgagee the premium receipts for inspection. In the event of the failure on the part of the Mortgagors to effect the insurance against fire, flood and lightning it shall be lawful but not obligatory for the Mortgagee to insure the said house at the cost of the Mortgagors and add the amount of the premium to the outstanding amount of the advance and the Applicant

Mortgagors shall thereupon be liable to pay interest thereon as if the amount of the premium had been advanced to him/her as part of the aforesaid advance at_____ till the amount is repaid to the Mortgagee or is recovered as if it were an amount covered by the security of these presents. The Mortgagors shall give a letter to the Mortgagee as often as required, addressed to the Insurer, with which the house is insured with a view to enable that the Mortgagee to notify to the Insurer the fact that the Mortgagee is interested in the insurance policy secured.

(e) That the Mortgagors shall maintain the aforesaid house in good repair at their own cost and shall pay all the Municipal and other local rates, taxes and all other outgoings in respect of the mortgaged property regularly until the advance has been repaid to the Mortgagee in full. The Mortgagors shall also furnish to the Mortgagee an annual certificate to the above effect.

(f) The Mortgagors shall afford full facility to the Mortgagee for carrying out inspections after completion of the house to ensure that it is maintained in good repair until the advance has been repaid in full.

(g) The Applicant Mortgagor shall refund to the Mortgagee any amount together with interest, if any, due thereon drawn on account of the advance in excess of the expenditure incurred, for which the advance was sanctioned.

(h) That the said lease, dated _____is now valid and subsisting lease of the said Mortgaged property and are in no way void or void-able and the rents and the covenants and conditions in any by the indenture of lease reserved have been paid, per formed and observed up to the date of these presents and that the same is assignable in the manner hereinbefore stated.

(i) That the Mortgagors will so long as any money shall remain owing on security of the said Mortgaged property herein before expressed to be hereby assigned and in any case for the period of the said agreement, duly observe all the covenants by the lease and conditions contained in the said Indenture of Lease referred to in the Schedule hereunder written and keep the Mortgagee indemnified against all actions suits proceedings, cost, charges, claims and demands which will be incurred for sustained by reason of the non-payment of the said rent or the breach, non-performance or non-observance of the said covenants and conditions or any of them.

(j) That the Mortgagor shall not during the continuance of these presents charge, encumber, alien or otherwise dispose of the Mortgaged property.

(k) Notwithstanding anything contained herein the Mortgagee shall be entitled to recover the balance of the advance with interest remaining unpaid at the time of the retirement, or death preceding retirement, of the Applicant Mortgagor from the whole or any specified part of the gratuity that may be sanctioned to him.

SCHEDULE

In witness whereof the Mortgagors have hereunto set their hands this day, month and year first above written.
Witnesses:-

1. Name _____
   Address_____
   Occupation _____.

2. Name_____ Address_____ Occupation_____ In witness whereof Shri _____in the Department/ Office of _____for and on behalf of Government by order and direction of the Governor of Haryana has signed this present in the presence of signed by Shri_____ on_____.

1. Name _____
   Address_____
   Occupation_____.

2. Name _____
   Address_____
   Occupation_____.

*(**Note.—** To be filled in by the Mortgagors). _____*

**Normal rate of interest to be charged under the rules _____*

***Note.—** In case of Nazul lands in Delhi and in similar cases wherever applicable.*

****Note.—** Clauses (b) and (c) are not applicable when the advance is for the purchase of ready built house._____ ***Here mention the date on which the first instalment of the advance is paid to the principal Mortgagor.*

P.F.R FORM - 18

[Referred to in note 3 below P.F.R.10.16(VII)]

Agreement for House Building Advances granted to Government employees to build houses on plots leased from Government in New Delhi

THIS INDENTURE _____made the _____day of _____one thousand nine hundred and _____BETWEEN the GOVERNOR OF THE PUNJAB(hereinafter called the Lender which expression shall include his successors in office and assigns) of the one part and _____of (hereinafter called the Borrower which expression shall include his heirs, executors, administrators, legal representatives and permitted assigns) of the other part WHEREAS by an agreement for lease, dated the _____and _____day of _____and made between the same parties as these presents, registered at _____on _____numbered (hereinafter called the agreement for lease) the Borrower agreed to erect buildings of the nature stated therein on the piece of land being plot _____in _____and therein more particularly described within a period of 36 months from the _____day of _____and Lender agreed that on fulfillment of the agreement for lease the Lender would demise to the Borrower the said piece of Land and buildings in perpetuity at the rent and on the term s and conditions therein specified, and WHEREAS the Borrower has applied to the Lender for an advance of Rs. _____to enable him to contract and finish the said Buildings, AND WHEREAS under the provisions of the Punjab Financial Rules (hereinafter referred to as the Rules which expression shall where the context so admits include any amendment thereof or addition thereto for the time being ion force) which shall be deemed to form part of these presents the Lender has agreed to advance the Borrower the said sum of Rs. _____subject and payable as follows:-

An instalment of Rs. _____on or before the execution of these presents and the balance (if the Agreement for lease has been duly observed and performed by the Borrower and is still in force) instalments as provided for in the said Rules NOW THESE PRESENTS WITNESSTH that in pursuance of the said agreement and in consideration of the premises the Borrower hereby covenants with the Lender—

(i) to repay the Lender the said sum of Rs. _____and any further sums he may have received from the Lender under the hereinbefore recited agreement in that behalf with interest thereon calculated according to the said Rules by the _____day of _____as provided in the said Rules and if the loan shall not be repaid on that date to pay interest in accordance with the said Rules.

(ii) To observe and perform the terms and conditions of the agreement Lease.

(iii) To obtain a lease in accordance with the Agreement for Lease as soon as he is entitled to same and to execute a mortgage of his unencumbered interest thereunder in favour of the

Lender in the form prescribed by the said Rules to secure any principal and interest still owing under these presents.

IN WITNESS whereof the Borrower hath hereunto set his hand the day and year first above written.

SIGNED BY the said (Borrower)

In the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

(The deed should be registered).

Note.— *There must be two witnesses to an agreement.*

P.F.R.FORM - 19

[Referred to in note below P.F.R.10.16 (ix) and note 3 below P.F.R. 10.17]

Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house or of a house ready made

AN AGREEMENT MADE _____day of _____One thousand nine hundred and _____BETWEEN_____ of_____ (hereinafter called the Borrower, which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF THE PUNJAB (hereinafter called the GOVERNOR) of the other part WHEREAS the Borrower has agreed to purchase for the purpose of erecting a house thereon the piece of land situated in _____in the registration district of _____sub-district _____thana_____ containing -_____more or less and bounded on the north by _____on the south by _____on the east by _____and on the west by _____for the sums of Rupees _____AND WHEREAS the Borrower has under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expressions shall include any amendments thereof for the time being in force) applied to the Governor for loan of Rs. _____to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rupees _____to the Borrower on the terms and conditions hereinafter contained. Now IT IS HEREBY AGREED between the parties hereto that in consideration of the sum of Rupees _____ paid by the Governor to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to repay the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in the purchase of the said piece of land or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document mortgaging the said piece of land and the house to be erected thereon to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said rules AND IT ISHEREBY FURTHER AGREED that the Borrower shall immediately he has purchased the said piece of land commence and erect thereon a suitable residence for his own use AND IT IS HEREBY LASTLY AGREED AND DECLARED that if the said piece of land has not been purchased and mortgaged as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service of Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS whereof the borrower has hereunto set his hand the day and year first before written.

SIGNED by the said
In the presence of

P.F.R. FORM - 19-A
Agreement to be executed at the time of drawing Second Advance for the purchase of land/construction of houses

AN AGREEMENT made on_____ day of _____one thousand nine hundred and _____BETWEEN Shri _____son of Shri_____(herein after called the 'Borrower" which expression shall include his heirs. administrator, executers, legal representatives and assignees) on the one part and GOVERNOR OF HARYANA hereinafter called the Government which expression shall include his successors and assigns) of the other part.

WHEREAS the Borrower had, under the provisions of the Punjab Financial Rules (hereinafter referred to as the said Rules which expression shall include any amendments thereof for the time being in force) been granted a loan for purpose of land/and / or construction of house at Chandigarh situated in _____in the year 19 .

AND WHEREAS the said house at Chandigarh has since been mortgaged to the Government, _____vide Mortgage Deed, dated_____.

AND WHEREAS the Borrower now intends to purchase a piece of land to erect a house thereon situated in Faridabad plot No._____ *Sector* _____Measuring Kanals/ marlas and bounded on the north by _____on the south by _____on the East by _____and on the West by_____.

AND WHEREAS the Borrower has in pursuance of the instructions contained in Finance Department letter No8732-WM(1)-7435450, dated the 7th October, 1974 applied for a second loan of Rs._____ to enable him to purchase the said piece of land and the Governor has agreed to lend the said sum of Rs. _____ reduced by the balance of previous loan along with interest thereon, granted for the purchase of land/construction of house at Chandigarh.

NOW, THEREFORE, it is hereby agreed between the parties hereto that in consideration of a sum of Rs. _____paid by the Government to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Government to (1)repay to the Government the amount with interest calculated according to the said rules by monthly deduction from his salary as provided by the said rules and hereby authorizes the Government to make such deduction; (2) within the month from the date of these presents to expend the full amount of the of the said loan in the purchase of the said piece of land of it the actual price paid is less than the loan to repay the difference to the Government forthwith; (3) to execute a mortgage deed mortgaging the said piece of land and the house to be erected thereon to the Government as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said rules and it is hereby further AGREED that the Borrower shall immediately after the purchase the said piece of land, commence and erect thereon a suitable residence for his own use AND IT IS HEREBY AGREED AND DECLARED THAT if the said piece of land is not purchased

and mortgaged as aforesaid within one month from the date of these presents of if the Borrower within the said period becomes insolvent or quit the service of Haryana Government or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

The loan may be recovered from the death-cum-retirement gratuity payable at the time of retirement ; provided the Government employee concerned executes an agreement to the effect and cancels any nomination made by him under rule 4(6) (b) of the New Pension Rules contained in Appendix 2 of the Civil Services Rules, Punjab, Volume II, so as to have Government free to appropriate the sum found payable to him after retirement in adjustment of balance of the advance, It is further agreed between the parties as under :--

(i) that the house constructed at Chandigarh shall be disposed off within a period of 6years from the date of drawal of second advance;

(ii) that the State Government shall be informed about the sale proceeds of the house at Chandigarh built with the help of the first advance;

(iii) that 50 percent amount of these sale proceeds or the outstanding amount of principal and interest accrued on the amount of the second loan, whichever is less, shall be paid to Government in the discharge of the second loan.

IN WITNESS WHEREOF THE parties hereunto have set their hands to this deed the day and year first before written.

Signed by the said Borrower,

Witnesses:

1. _____

2. _____

For and on behalf of the Governor of Haryana.

Witnesses:

1._____

2. _____

P.F.R.FORM 20

[Referred to in note below P.F.R.10.16 (ix)]

Mortgage Deed to be executed in connection with an advance for the purchase of land on which to construct a house

THIS INDENTURE made the _____day of one thousand nine hundred and _____BETWEEN _____of _____a Civil servant of_____.(hereinafter called the mortgagor which term shall where not repugnant to the context include his heirs, executors and administrators and assigns) of the one part and the GOVERNOR OF DTHE PUNJAB (hereinafter referred to as the mortgagee which term shall where not repugnant to the context include his successors and assigns) of the other part.

WHEREAS by an Agreement dated the _____day of 19____and made between the mortgagor of the one part and the mortgagee of the other part the mortgagee advanced and lend to the mortgagor the sum of Rupees _____for the purpose of purchasing the piece of land hereinafter described and intended to be hereby transferred and assured and as security for such loan the mortgagor agreed to execute a mortgage in favour of the mortgagee in the form of these presents AND WHEREAS the mortgagor on the ____day of_____19_____duly purchased the said piece of land and is now absolutely seized and possessed of or otherwise well entitled to the said piece of land AND WHEREAS the mortgagor has applied to the mortgagee for a further advance of the sum of Rupees_____ for the purpose of enabling him to defray the expenses of erecting on the said piece of land a suitable residence for his own use AND WHEREAS under the provisions contained in the Punjab Financial Rules (hereinafter referred to as the said Rules) which expression shall where the context so admits include any amendment thereof or addition thereto for the time being in force and shall be deemed to form part of these presents the mortgagee has agreed to advance to the mortgagor the said further sum of Rupees_____(payable as follow, that is to say the sum of Rupees _____on or before the execution of these presents) and the balance (unless and until the power of sale applicable hereto shall have become exercisable) by _____equal instalments payable quarterly the first of such instalments to be payable on the _____day of _____.

NOW THIS INDENTURE WITHNESSTH that in consideration of the said advances of Rupees_____ and Rupees _____making a total of Rupees _____so advanced as aforesaid and in pursuance of the said agreement the mortgagor doth here by covenant with the mortgagee to pay to the mortgagee the said sum of Rupees_____(and such further sums as shall hereafter be paid by him to the mortgagor pursuant to the hereinbefore recited agreement in that behalf) and interest thereon calculated according to the said Rules on the _____day of _____next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

AND THE INDENTURE SO WITHNESSTH that for the consideration aforesaid the mortgagor doth hereby transfer, assign and assure unto the mortgagee ALL THAT piece of land situate in the registration District of _____Sub-District _____thana _____containing_____ more or less and bounded on the North by _____on the South by_____ on the East by _____and on the West by_____ together with the swelling-house and the out offices stables, cook-rooms and outbuildings and all kinds used or intended to be used with the said dwelling-house (erected or hereafter to be erected on the said piece of land) together with all rights easements and appurtenances to be same or any of them belonging TO HOLD the said premises including all erections and buildings hereafter erected on the said land (hereinafter referred to as the said premises) unto and to the use of the mortgagee absolutely subject to the proviso for redemption hereinafter contained PROVIDED ALWAYS that if and as soon as the advance of Rupees _____(and of such further sums as may have been paid as aforesaid) made upon the security of these presents and interest thereon calculated according to the said rules shall have been repaid by the deduction of monthly instalments of the salary of the mortgagor as in the said Rules mentioned or by any other means whatsoever then and in such case the mortgagee will upon the request and at the cost of the mortgagor re-convey, retransfer, or reassure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenant with the mortgagee that he the mortgagor now hath good right to transfer the said premises unto the mortgagee free from encumbrances AND FURTHER that he the mortgagor and all other persons having or lawfully claiming any estate or interest in the said premises or any part thereof shall and will from time to time and at all times hereafter at his or their own cost do and execute or cause to be done and executed all such acts, deeds and things for further and more perfectly assuring the said premises unto the mortgagee in manner aforesaid as shall or may be reasonably required PROVIDED ALWAYS and it is hereby agreed and declared that if there shall be any breach by the mortgagor of the covenants on his part therein contained or if he shall die or quit the service at any time before all sums due or payable to the mortgagee on the security of these presents shall have been fully paid off then and in any of such cases it shall be lawful for the mortgagee to sell the said premises or buildings standing thereon or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or to rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby or to let the same for any term or period and to do and execute all such acts and assurances for effectuating any such sale or letting as the mortgagee shall think fit AND IT IS HEREBY DECLARED that the receipt of the mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchase or purchasers there-from AND IT IS HEREBY DECLARED that the mortgagee shall hold any rents profits, premiums, salami or moneys arising from the premises, or from any such letting or sale as aforesaid UPON trust in the first place there out to pay all expenses attending such sale or otherwise incurred in

relation to this security and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor AND IT IS HEREBY DECLARED that no lease made by the mortgagor of the said premises or any part thereof during the continuance of this security shall have effect unless the mortgagee shall consent thereto in writing.

IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

SIGNED BY the said (mortgagor)

In the presence of

1st witness

Address

Occupation

2nd witness

Address

Occupation

P.F.R.FORM - 21

Form of agreement to be executed at the time of drawing an advance for the purchase of a Motor Vehicle.

AN AGREEMENT made on_____ day of _____one thousand nine hundred _____BETWEEN_____ of _____(hereinafter called the Borrower, which expression shall include his heirs, administrators, executors and legal representatives) of the one part and the Governor of Haryana (hereinafter "called the Governor, " which expression shall include his successors and assigns of the Punjab Financial Rules (hereinafter referred to as "the said Rules" which expression shall include any amendments thereof for the time being in force) applied to the Governor for a loan of Rs. _____for the purchase of a motor vehicle and whereas the Governor has agreed to lend the said amount to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor (1) to pay the Governor the said amount with interest calculated according to the said Rule bimonthly deductions from his salary as provided in the said Rules and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to expend the full amount of the said loan in purchase of a motor vehicle or if the actual price paid is less than the loan to repay the difference to the Governor forthwith and (3) to execute a document hypothecating the said motor vehicle to the Governor as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rules and IT IS HEREBY LASTLY AGREED AND DECLARED THAT IF THE MOTOR VEHICLE has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrowers within that period becomes insolvent or quits the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

IN WITNESS where of the Borrower and _____ and on behalf of the Governor have hereunto set their hands the day and year first before written.

Signed by the said

In the presence of _____

(1) _____ _____

(2) _____ _____

(Signatures of witnesses) (Signature and designation of the Borrower)

Name and designation of the Borrower.

Signed by (name and designation)

For and on behalf of the Governor of Haryana in the presence of

(1)_____ _____

(2)_____ _____

(Signatures of witnesses) (Signature and designation of the Officer)

P.F.R. FORM - 22

Form of the mortgage bond for motor vehicle advance

THIS INDENTURE made this _____day of _____one thousand nine hundred and_____ BETWEEN _____ of_____(hereinafter called "the Governor", which expression shall include is successors and assignees) of the other part. WHEREAS the Borrower has applied for and has been granted an advance of Rupees _____to purchase a Motor Vehicle under the Punjab Financial Rules (hereinafter referred to as " the said rules" which expression shall include any amendment thereof or addition thereto for the time being in force) on the terms and conditions contained in the Agreement dated_____(hereinafter referred to as the Principal Agreement) AND WHEREAS one of the conditions upon which the said advance has been / was granted to the Borrower is/ was that the Borrower will /would hypothecate the said Motor vehicle to the Governor as security for the amount lent to the Borrower AND WHEREAS, the Borrower has purchased with or party with the amount so advanced as aforesaid the Motor Vehicle particulars whereof are set out in the schedule hereunto written.

NOW THIS INDENTURE WITHESSTH that in pursuance of the said agreement and for the consideration aforesaid the borrower doth hereby convenient to pay to the Governor the sum of Rs._____ aforesaid or the balance thereof remaining unpaid at the date of these presents by equal payments of Rs. _____each on the first day of every month and will pay interest on the sum for the time being remaining due and owing calculated according to the said rules and the borrower doth agree that such payments may be recovered by monthly deductions from his salary in the manner provided by the said Rules, and in further pursuance of the said agreement the Borrower doth hereby assigns and transfer unto the Governor, the motor vehicle the particulars whereof are set out in the schedule hereunto written by way of security for the said advance and the interest thereon as required by the said rules.

AND the Borrower doth hereby agree and declare that he has paid in full the purchase price of the said Motor vehicle and that the same is his absolute property and that he has not pledged and so long as any money remains payable to the Governor in respect of the said advance will not well, pledge or part with the property in or possession of the said Motor Vehicle. PROVIDED ALWAYS and it is hereby agreed and declared that if any of the said instalments of principal or interest shall not be paid or recovered in manner aforesaid within ten days after the same are due or if the Borrower shall die or at anytime cease to be in Government service or if the borrower shall sell or pledge or part with the property in or possession of the said motor vehicle or become insolvent or make any composition or arrangement with his creditors or if any person shall take proceedings in execution of any decree or judgement against the Borrower the whole of the said principal sum which shall then be remaining due and unpaid together with interest thereon

calculated as aforesaid shall forthwith become payable AND IT IS HEREBY AGREED and declared that the Governor may on the happening of any of the events hereinafter mentioned seize and take possession of the said motor vehicle and either remain in possession thereof without removing the same or else may remove and sell the said Motor vehicle either by public auction or private contract and may out of the sale moneys retain the balance of the paid advance then remaining unpaid and any interest due thereon calculated as aforesaid and all cost charges, expenses and payments property incurred or made in maintaining defending or realizing his rights hereunder and shall pay over the surplus, if any to the Borrower, his executors administrators or personal representative PROVIDED FURTHER that the aforesaid power of taking possession or selling of the said Motor Vehicle shall not prejudice the right of the Governor, to sue the Borrower or his personal representatives for the said balance remaining due and interest or in the case of the Motor Vehicle being sold the amount by which the net sale- proceeds fall short of the amount owing AND the Borrower hereby further agrees that so long as any moneys are remaining due and owing to the Governor, he, the Borrower will insure and keep insured the said Motor Vehicle against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant –General, Punjab, and will produce evidence to the satisfaction of the Accountant General Punjab, that the Motor Insurance Company with whom the said Motor Vehicle is insured have received notice that the Governor is interested in the Policy AND the Borrower hereby further agrees that he will not permit or suffer the said Motor Vehicle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof AND further that in the event of any damage or accident happening to the said Motor Vehicle the Borrower will forthwith have the same repaired and made good.

THE SCHEDULE
DESCRIPTION OF MOTOR VEHICLE

Maker's name_____

Description _____

No. of Cylinders _____

Engine No. _____

Chassis No. _____

Cost price _____

IN WITNESS where of the said _____(Borrower's name) and _____for and on behalf of the Governor have hereunto set their respective hands the day and year first above written.

Signed by the said[26]

In the presence of:-

1._____ _____

2. _____ _____

(Signatures of witnesses) _____

(Signature and designation of the Borrower).

Signed by (name and designation)

For and on behalf of the Governor of Haryana in the presence of —

1._____ _____

2. _____ _____

(Signatures of witnesses) (Signature and designation of the Officer).

[26] Name and designation of the Borrower.

P.F.R. FORM - 23

[Referred to in note 5 below P.F.R.10.21 (7)]

Letter intimating to the Insurance Company the Governor's interest in Insurance Policies of motor cars, etc.

From

_____

To

_____

(Through the Accountant General, Punjab.)

DEAR SIR,

I beg to inform you that the Governor of the Punjab is interested in the Motor Car/Boat/Cycle Insurance Policy No. _____ secured in your Company and to request that you will kindly make a note of the fact in the records of the Company.

Yours faithfully,

Place_____
Date_____

FORWARDED, the receipt of the letter may kindly be acknowledged. It is also requested that the undersigned may kindly be informed whenever any claim is paid under the policy and also if the premium is not paid periodically for renewal.

Accountant General.

Place_____
Date_____

P.F.R.FORM - 24

(Referred to in P.F.R.11.40)

Indent for Bank drafts/ Government drafts and other connected forms required for use of the Treasury at_____.

Description of form	Used in the past twelve months	Spoilt and returned after defacement in the past twelve months or otherwise disposed of (for Drafts only)	Balance in Store	Last number in store	Indented for

P.F.R.FORM - 25

(Referred to in P.F.R.12.19)

PASS BOOK

THE_____TREASURY OR THE BANK OF_____IN ACCOUNT CURRENT WITH A.B., _____DEPARTMENT _____DIVISION.

		Particulars of receipt				Particulars of cheques cashed				
Month	**Date**		**Amount**	*** Initials of Treasury Officer**	**Month**	**Date**	**No. of cheque**	**No. of Book**	**Amount**	****Initials of Treasury Officer**
		To Balance	Rs. P						Rs. P	
		Total						Total		
							By Balance			
		To Balance						Total		

* Each entry should be initialed after comparison with the register of cheques paid.

**To be balanced monthly and signed in full after being balanced.

P.F.R. FORM - 26

(Referred to in P.F.R. 15.5)

INDENT FOR STORES

Book No._____ Indent No. _____ Dated_____

To _____

Name of work _____

Name of contractor (if recoverable) _____

No. of argument or Work Order_____

Description	Unit	Quantity	Remarks

The material should be delivered/despatched _____to_____

Dated _____ Indenting Officer

The indent has been complied with in Full* on _____vide alterations, which I have attested _____ part.

Dated_____ Supplying Officer

Received the materials specified above in good condition and (+) entered in Measurement Book No. _____Page _____

*Dated _____. Receiving Officer

*To be deleted when supply is made in full.

+To be completed when supply is received from another Division.

**This form shall be prepared in quadruplicate. The indent should be written at one time in all the four forms with the help of carbon paper indelible pencil. The indenting officer will forward three copies of indent to the Supervisor Supplying Officer, who shall return one copy to the indenting officer but keep two copies of indent duly acknowledged by the receiving officer with him for adjustment of stock accounts.

****

Note of Posting of Corrections

Serial number of correction	Rule affected	Date of posting	Serial number of correction	Rule affected	Date of posting	Serial number of correction	Rule affected	Date of posting

****