

FINANCIAL HANDBOOK, VOLUME V, PART I

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CHAPTER I

EXTENT OF APPLICATION

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

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

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

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

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

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

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

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

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

CHAPTER II DEFINITIONS

4. Unless there be something repugnant in the subject or context, the terms defined in this chapter are used in these rules in the sense here explained.
5. "Accountant General" means the "Accountant General, Uttar Pradesh" [see Treasury Rule 2(h) Appendix II].
6. "Audit and Accounts Order" means the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947. Extracts from the Order will be found in Appendix I.
7. "The Bank" means any office or branch of the Banking Department of the Reserve Bank of India, any branch of the State Bank of India, acting as the agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act No. 2 of 1934), and any branch of a Subsidiary Bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Act No. 38 of 1959), which is authorised to transact Government business as agent of the State Bank of India, or any other agency appointed by the Reserve Bank of India. [See also Treasury Rule 2 (f)].
8. "Book Transfer" This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials, are brought to account. Such transactions may either affect the books of a single accounting officer or they may involve operation on the books of more than one accounting officer. They usually represent liabilities and assets of the Government brought to account either by way of settlement or otherwise, but they, may also represent corrections and amendments made in cash, stock, or book transfer transactions previously taken to account.
9. "Constitution" means "The Constitution of India."
10. "Collector" or "District Officer" means the head of a district, and includes any other officer for the time being authorised to discharge the duties of the Collector for the purpose of these rules.
- 10-A. "Comptroller and Auditor General's Act 1971" means the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (Act No. 56 of 1971).
11. "Consolidated Fund" means "Consolidated Fund of the State" referred to in Article 266(1) of the Constitution. [See also Treasury Rule 2 (b)].
12. "Contingency Fund" means "Contingency Fund of the State" established under the Uttar Pradesh Contingency Fund Act, 1950 in terms of Article 267(2) of the Constitution. [See also Treasury Rule 2(c)].
- 12-A. "Government" means the "State Government" unless the contrary is evident from the context.
- 12-B. "Governor" means the "Governor of Uttar Pradesh" unless the context implies otherwise.
- 12-C. "Government servant" means a person in the service of Government. It includes all such persons serving under the State Government, whose conditions of service are prescribed by the Governor under Article 309 of the Constitution and also those referred to in Article 314 of the Constitution.
- NOTE—The expression "Government servant" should be read as if it were substituted by the expression "Government Officer" wherever reference is made to a Government servant in relation to the office he holds under the Government for the purpose of transacting Government business i.e., in cases where the servant is referred to in his official and not in his personal capacity.
- 12-D. "Head of an office" means "the highest gazetted officer of an office."
- NOTE—A Head of Department may, if he so desires, delegate the powers of a 'head of office' in his own Office to any gazetted officer subordinate to him in that office.
13. "Head of Department" means "an authority specially declared as such by the Government."
- NOTE—The authorities mentioned in Annexure to this chapter exercise the powers of a head of department under these rules.
- 13-A. "Indian Audit Department or Audit Department" [See Treasury Rule 2(i) Appendix II].
14. "State and "State Government" means the "State of Uttar Pradesh" and "Government of Uttar Pradesh" unless the context otherwise indicates.
15. "Public Account" means Public Account of the State referred to in Article 266(2) of the Constitution. [See also Treasury Rule 2(d)].
16. "Treasury" means any Treasury of the State and includes a Sub-Treasury.

17. "Treasury officer" means the officer in immediate executive charge of a Treasury.
18. "Treasury Rules" means the rules issued by the Governor under Article 283(2) of the Constitution.
[See Appendix II].

ANNEXURE

(See paragraph 13, Note)

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

1. Board of Revenue
2. High Court of Judicature at Allahabad
3. Commissioners of Divisions
4. Secretaries to Government
5. Secretary to Governor
6. Chief Conservator of Forests
7. Chief Engineer, Public Works Department
8. Chief Engineer, Irrigation Department
9. Director of Education (Higher Education)
10. Director of Education
11. Director of Medical Health Services and Family Planning, U.P.
12. Inspector General of Police
13. Inspector General of Prisons
14. Legal Remembrancer
15. Conservators of Forests
16. Superintending Engineers, Public Works Department
17. Superintending Engineers, Irrigation Department
18. Director of Agriculture
19. Director of Industries
20. Director, Soochna Avam Jan Sampark
21. Excise Commissioner
22. Inspector General of Registration
23. Registrar, Co-operative Societies
24. Director of Animal Husbandry
25. Secretary, Legislative Assembly
26. Secretary, Legislative Council
27. Settlement Commissioner
28. Chairman, Public Service Commission
29. Advocate General
30. Cane Commissioner
31. Labour Commissioner
32. Sugar Commissioner
33. Director, Economic and Statistics Division, State Planning Institute
34. Transport Commissioner
35. Principal Veterinary College, Mathura
36. Director of Panchayats and ex-officio, Administrative Commandant General, Pradeshik Vikas Dal
37. Director Training and Employment
38. Director, Cultural Affairs and Scientific Research
39. Presiding Officer, Industrial Tribunal
40. Chief Electoral Officer and Director of Elections
41. Consolidation Commissioner
42. Director of Technical Education
43. Chairman, Board of Technical Education
44. Nideshak, Harijan Tatha Samaj Kalyan
45. Director, Civil Defence
46. Director, Horticulture and Fruit Utilization
47. Additional Chief Engineers, Irrigation Department
48. Ayurvedic and Unani Sewa Nideshak
49. Director, National Cadet Corps

50. Director, State Lottery, U.P., Lucknow
51. President and Member, Administrative Tribunal and Chairman, Vigilance Commission
52. Director of Vigilance.
53. Chairman, Minorities Commission
54. Controller, Weights and Measures
55. Commissioner, Food and Civil Supplies
56. Commissioner, Agricultural Production and Rural Development
57. Director of Fisheries
58. Director, Administrative Training Institute, Nainital
59. Commissioner, Relief and Rehabilitation
60. Chief Town and Country Planner
61. Director, Planning Research and Action Division, State Planning Institute
62. Commissioner, Sales Tax
63. Director of Treasuries, U.P., Lucknow
64. Chief Engineer, Minor Irrigation
65. Commissioner, Professions, Trades, Callings and Employment.
66. Commandant General, Home Guards
67. Director, Geology and Mining
68. Entertainment and Betting Tax Commissioner
69. Chief Audit Officer, Co-operative Societies and Panchayats.
70. Director, Evaluation and Training Division, State Planning Institute.
71. State Editor, District Gazetteers
72. Director, Local Bodies
73. Director, Urban Land Ceiling, U.P.
74. Director of Tourism
75. Director, National Savings
76. Director, Population Centre, India Population Project, U.P.
77. Project Co-ordinator, India Population Project, U.P.
78. Director of Works, India Population Project, U.P.
79. Project Pariwar Niyojan Adhikari, India Population Project, U.P.
80. Chief Engineer, Rural Engineering Services
81. Director, Uttar Pradesh Freedom Fighters Welfare Directorate.
82. Mukhya Vitta Adhikari, Zila Parishad
83. Superintendent, Printing and Stationery, U.P.
84. Director, Sainik Kalayan, U.P., Lucknow
85. Director, Sports.
86. Principal, Sarojini Naidu Medical College, Agra
87. Principal, Ganesh Shankar Vidyarthi Memorial Medical College, Kanpur.
88. Principal, Moti Lal Nehru Medical College, Allahabad
89. Principal, Lala Lajpat Rai Memorial Medical College, Meerut.
90. Principal, Maharani Laxami Bai Medical College, Jhansi.
91. Principal, Baba Raghavdas Medical College, Gorakhpur
92. Director, U.P. State Observatory, Nainital
93. Examiner, Local Fund Accounts, U.P. Allahabad
94. Director, Ground Water Investigation Organisation.
95. Director, Manpower Planning Division, State Planning Institute.
96. Presiding Judge, State Transport Appellate Tribunal.
97. Administrator, Gandak Command Area Division Project, Gorakhpur.
98. Administrator, Ramganga Command Area Division Project, Kanpur.
99. Administrator, Sarda Sahayak Command Area Division Project, Lucknow.
100. Mukhya Vidyut Nirikshak (Chief Electrical Inspector to Government, U.P.).
101. Ayukt Sarvajanic Punyarth Avem Hindu Dharmik Sanstha thatha Nibandh.
102. Chairman, U.P. Public Service Tribunals (1), (2) and (3).
103. Commissioner, Scheduled Castes and Tribes, U.P.
104. Registrar, Firms, Societies and Chits, U.P.

105. Additional chief Engineer P.W.D., MEERUT.
106. Additional chief Engineer P.W.D., VARANASI.
107. Additional chief Engineer P.W.D., LUCKNOW.
108. Additional chief Engineer P.W. D., PAURIGARHWAL.
109. Director Rehabilitation, Tehri Dam project, Tehri.
110. Chairman, Sales Tax Tribunal, U.P. LUCKNOW.
111. Secretary, Lok Ayukta, U.P. LUCKNOW.
112. Additional Director, and Project Family Welfare officers, India Population Project, U.P. LUCKNOW.
113. COMMISSIONER and Director U.P. State Employees Group Insurance, U.P. LUCKNOW.
114. Director (Homeopathic), U.P. LUCKNOW.
- (C.S. No.13, dated 17.08.1981) (vitta (Lakha) Anubhag-1 File no -15 (R 7/70)
115. Director, Training Division, State Planning Institute, U. P. Lucknow.
116. Project Director Sanjay Gandhi Post-graduate Institute of Medical Science, Uttar Pradesh, Lucknow.
117. Additional Director of Industries (Hills) Kotdwara (District Panri Garhwal) for purposes specified in Parvatiya Vikas Anubhag-III, Circular no. 2288R/18—1-184R-81, dated June 8, 1982.
118. Chief Project Director, Watershed Management Directorate, Dehra Dun.
(C. S. No dated 29-11-1983)[Vitta (Lekha) Anubhag-1, File no. 15 (4)-83]
119. Director, Fiscal Planning and Resources, U.P., Lucknow.
120. Principal, Government Central Textile Institute, U.P., Kanpur.
121. Project Director and family welfare officer, India Population Project—Second, U.P. Lucknow.
122. Director, Employees State Insurance Scheme, Labour Medical Services, U.P., Kanpur.
123. Director of Education (Basic), U.P., Lucknow.
(C. S No. 67, dated 10-11-86)[Vitta (Lekha) Anubhag—File No. 15(4)]

CHAPTER III

GENERAL PRINCIPLES AND RULES

Section I—Receipt and Custody of Government Money

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

22-A. (Deleted).

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

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

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

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

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

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

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

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

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

26. Government servants receiving money on behalf of the Government must give the payer a receipt in Form no. I. The amount should be entered in the receipt both in words and figures and it should bear the full signature of the Government servant receiving the payment and not merely his initials. The officer should satisfy himself at the time of signing the receipt that the amount has been entered in the cash-book (see paragraph 27-A).

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

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

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

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

26-A. The instructions contained in paragraphs 47 (c) and 47 (d) of this Handbook regarding the signing of vouchers and the writing of amounts on payment voucher should generally be observed mutatis mutandis in the case of all receipts including receipts to be given by Treasuries on receipt chalans. The bills which are to be submitted to the Government for payment and other related document may be written with ball point-pen also provided the writings and signatures are clear and legible and ink does not split or spread.(C. S. no. 48 dated 30-4-1984)[Vitta (Lekha) Anubhag-1 File no. 15(13)-96.]

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

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

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

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

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

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

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

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

PRISON CASH-BOOK

Receipt						Disbursements					
1	2	3	4	5	6	1	2	3	4	5	6
Ledger page	Date of receipt	Serial no. of cash receipts	Particulars of receipts	Amount	Total	Ledger page	Date of disbursement	Serial no. of cash payment	Particulars of disbursement	Amount	Total
				Rs. P.	Rs. P.					Rs. P.	Rs. P.

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

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

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

There may be occasions when the cashier is not in a position to attend the office and is unable to make some arrangement for Government transactions. To meet such situations where the contingency can be foreseen, the head of the office or the officer looking after the cash work on his behalf should himself

take over the charge of the cash for the period during which the cashier is likely to be absent, in the presence of witnesses if available. The cash and the accounts should be checked carefully in the presence of the same witnesses who may be asked to sign the result of the checking which should be noted carefully before taking over the charge in order to avoid any flaw in the determination of the responsibility of the cashier. In cases in which this is not possible, funds should be obtained from the Treasury on pending bills, etc. in the prescribed manner and it should be arranged that Government transactions do not suffer. The head of office should ensure that the accounts are kept properly and the money is kept safely.

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

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

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

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

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

30. The counting should be made on the last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

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

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

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

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

To enable the Treasury to credit the amount to the revenues of the State and the Central Government separately the words "State" or "Central" should be prominently noted on each chalan, as the case may be. As an abbreviation, letters "S" and "C" may be used.

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

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

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

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

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

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

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

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

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

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

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

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

"0049—Interest Receipts—04—Interest Receipts of State/Union Territory governments—800—other Receipts—12—Interest on payments of Loan to Legislatures/former Legislatures—1201—Loans for House building." "0049—Interest Receipts—800—other Receipts—12—Interest on payments of Loan to Legislatures/former Legislatures—1202—Loans for conveyances" need not be signed by an officer of the department provided the head of account is printed on the chalans before they are issued to the intending depositors. C. S. No. 101, dated 21 September, 1992 Vitta (Lekha) Anubhag—1, File No. 15 (2)/1990

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

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

34. (Deleted).

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

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

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

(i) cash chests of district opium officers;

- (ii) cash chests of survey officers;
 - (iii) safes containing Government promissory notes and similar valuables belonging to local bodies;
 - (iv) with the sanction of the Commissioner of the division, cash chests of co-operative credit societies;
 - (v) receipts for cash security of a public accountant when deposited in a private bank;
 - (vi) The strong box of the Mohanlalganj Co-operative Central Bank, Lucknow District, to be lodged in Mohanlalganj Sub-treasury;
 - (vii) sealed packets or boxes containing confiscated cocaine and allied drugs in any quantity however small, and all other contraband articles (including opium) worth Rs. 150 or more ;
 - (viii) cash chest of Superintendents of Police ;
 - (ix) sealed boxes containing valuables belonging to Court of Wards estates ;
 - (x) boxes of Nazirs of revenue and Civil Courts ;
 - (xi) boxes of Prosecuting Inspectors ;
 - (xii) sealed boxes containing church plate ;
 - (xiii) security bonds and papers connected therewith such as Post Office Savings Bank Pass-books of Government servants and private persons ;
 - (xiv) deeds of Court of Wards estates ;
 - (xv) all such deeds in District Offices as are practically valuable securities ;
 - (xvi) articles of value in the custody of judges ;
 - (xvii) sealed packets or boxes containing duplicate keys of cash chests of departmental heads of offices vide note under paragraph 28 ;
 - (xviii) post office cash certificates on account of security of Government servants ;
 - (xix) sealed boxes containing bullion, jewellery, and other valuables coming into the hands of a Government servant in his official capacity may be received in the Treasury for safe custody at the discretion of the District Officer ;
 - (xx) cash chests of outlying munsifs may be deposited at Sub-Treasuries, the Sub-Treasury Officer being responsible for their safe custody ;
- NOTE—At every tahsil where such chests are received for safe custody the Sub-Treasury officer shall inform the Munsif in advance of all holidays on which the Sub-Treasury will be closed, and on such holidays shall, on application being made, open the Sub-Treasury from 10 to 11 a.m. and from 3 to 4 p.m. for the purpose of issuing and receiving the chests.
- (xxi) money deposited for diet of witnesses may be kept by the judicial moharrir in the Treasury at tahsils ;
 - (xxii) District Officers may in special cases authorize the deposit of cash chests of other departments in the Treasury for safe custody. All cases in which permission is granted should be reported for the information of the Accountant General, who will bring to the notice of the Government, any case in which in his opinion the permission appears to have been improperly granted ;
 - (xxiii) election seals ;
 - (xxiv) the written answer books, the question papers and other important papers of the Patwari School Examination.
 - (xxv) cash chests of the U.P. State Roadways Transport Corporation may, for safe custody, be deposited in the Sadar Treasuries or Sub-Treasuries where there are Roadways offices ;
 - (xxvi) sealed packets containing duplicate keys of cash chests of offices of the Uttar Pradesh State Electricity Board at their risk ;
 - (xxvii) sealed packets or boxes containing duplicate keys of safes meant for keeping cash, valuables or important documents of Civil Courts, vide rule 635 of the General Rules (Civil) ;
 - (xxviii) cash chest of District Excise Officers ;
 - (xxix) sealed packets containing duplicate keys of cash chests of Zila Parishads at their risk ;
 - (xxx) locked boxes or almirahs of Sales Tax Officers (Special Investigation Branch) Varanasi, Kanpur, Allahabad, Agra, Meerut, Gorakhpur and Lucknow containing important papers of Investigation Branch of the Sales Tax Department.

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

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

(2) Divisional Officers in the Public Works Department should lodge the deposit receipts of recognized banks mentioned in paragraph 614 (e) of the Public Works Account Rules (F.H.B., Vol. VI) in Treasuries for safe custody instead of forwarding them to the Accountant General, if the deposit is for more than twelve months.

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

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

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

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

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

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

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

37-A. Treasuries and Sub-treasuries at places where there are no branches or offices of the State Bank of India, should offer facilities to banks for the safe custody of sealed packets purporting to contain duplicate keys of the strong room and chests of the banks subject to the following conditions :

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

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

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

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

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

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

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

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

(b) In all cases in which cash chests, valuables or documents are received in the Treasury for safe custody they should be entered in a register to be kept in the Treasury for the purpose in which the receipt and return of the chests, etc. should be duly acknowledged. The keys of the chests must not be kept by the Treasury.

(c) The departmental officers, who have been permitted to lodge their departmental and other cash chests, valuables or important documents in the treasury for safe custody under the provisions of Paragraph 36, must verify their valuables etc once a year in the month of May.(Correction Slip No. 42, dated 3-2-1984) [Vitta (Lekha) Anubhag-I, File no. 10(8)/83]

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments

General

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

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

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

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

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

41-D. Under Treasury Rule 27, a Collector may, in circumstances of urgency, by an order in "writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without

complying with the provisions of the Treasury Rules. In any such case the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it to the Accountant General.

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

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

42-A. (Deleted).

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

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

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

(1) other Government servants, or

(2) private parties.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Provided that—

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

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

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

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

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

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

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

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

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

[Payment of claims of partnership concerns](#)

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

A partner of a firm is the agent of the firm for the purposes of the business of the firm. The act of a partner which is done to carry on, in the usual way, business of the kind carried on, by the firm binds the firm provided that such act is done in the name of the firm. The partners may, however, by mutual

agreement, restrict the implied authority of any partner to bind the firm and such restriction shall be binding on persons who may be aware of such restriction (sections 18 to 20 and 22 of the Indian Partnership Act IX of 1932).

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

Payments of private persons

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

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

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

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

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

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

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

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

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

to receive payment but must also conform to departmental regulations relating to the preferment of claims for work done or supplies made.

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

SECTION IV—VOUCHERS

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

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

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

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

(c) All vouchers must be signed in ink and filled up in ink or typerwritten. The vouchers can be signed and written with ball point pen also, provided, the writings and signatures are clear and legible and ink does not split or spread. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of paisa may always, however, be written in figure after the words stating the number of rupees, but in case of there being no paisa the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only," "Rupees twenty-five and paisa 35." All bills should have written prominently across them in words a sum expressed in whole rupees which is slightly in excess of that for which they are presented for payment at the Treasury ; for example, if the bill is for Rs. 108.22 Paise the cross entry should be "under rupees one hundred and nine only." The drawing officers will be held responsible for the accuracy of all the entries which should be so made as not to lead themselves to fraudulent manipulations.(C. S. no. 48 dated 30-4-1984)[Vitta (Lekha) Anubhag-1 File no. 15(13)-96.]

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

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

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

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

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

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

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

"When the above arrangements are made due to his temporary absence from headquarters on account of leave or tour, he should immediately on return check that the bills passed and the cheques issued by the nominated officer during the period of his absence, are correct, the payments have been properly accounted for and record a certificate to this effect in the cashbook, similar action may also be taken in case the arrangements are made due to his transfer, but in that case the prescribed verification etc, may be made by the successor officer, soon after he takes over charge of the new office. C. S. No. 23, Dt. 14.1.1983 Vitta (Lekha) Anubhag -1 File no 14(6)/1983

(2) Subject to the conditions stated in note 1, and subject to the condition that no other gazetted officer serving under him is present at headquarters, a Superintendent of Police may authorize the Reserve Inspector of the district to sign a bill, voucher or order for him when he is absent from the district or when he is on tour within the district.

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

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

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

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

1. Inspector, Anglo Indian Schools.	Training Class Examination.
2. Inspector of Arabic Madrasas.	Arabic and Persian Examination.
3. Registrar, Departmental Examinations, Uttar Pradesh.	(i) Junior High School Examination.
	(ii) Basic Teachers Certificate Examination.
	(iii) Licenciante in Teaching Examination (General).
	(iv) Licenciante in Teaching Examination (Basic).
	(v) Licenciante in Teaching Examination (Constructive).
	(vi) Licenciante in Teaching Examination (Hindi).
	(vii) Licenciante in Teaching Examination (Home Science).
	(viii) Certificate in Teaching (Basic)
	(ix) Certificate in Teaching (women)
	(x) Certificate in Teaching (Home Science).
	(xi) Certificate in Teaching (Nursery Education).
	(xii) Certificate in Teaching (Deaf and Dumb).
	(xiii) Diploma in Physical Education.
	(xiv) Certificate in Physical Education.
	(xv) Library Science Examination.
	(xvi) South Indian Language Examination.
	(xvii) English Language Teaching Examination.
	(xviii) Combined Scholarship Examination.
	(xix) Deputy Inspector of Schools/District Inspector of Schools Probation Examination.
	(xx) Urdu Teachers Efficiency Certificate Examination.
	(xxi) Extension teacher, Six Monthly Refresher Examination.

4. Secretary Board of High School and Intermediate Education, Uttar Pradesh.	(i) High School Examination.
	(ii) Intermediate Examination.
	(iii) Intermediate Examination in Commerce.
	(vi) Diploma Examination in Indian Music.
	(v) Intermediate Examination in
	Agriculture.
	(vi) Examination for certificate in Military Science.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

In this connection the procedure laid down in Annexure 'A' of this paragraph will be followed. C. S. No. 108, dated 15-10-1999 [Vitta Lekha Anubhag-1, File No. 10(20)/85]

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

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

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

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

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

The following form is recommended :

Bills presented for pay etc.	000
Bills presented for contingencies	000
Bills presented for sundries	000
Total	000
Paid in cash	000
Paid in draft	000
Deduction (if any Explanation)	

Signature of messenger,
Treasury Officer.

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

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

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

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

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

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

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

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

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

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

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

[Payment by Postal Money Order](#)

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

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

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

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

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

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

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

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

(2) In case of remittance of amount payable by a departmental officer where the cost of remittance is borne by the Government, the blank postal money order forms may be purchased from the permanent advance, the expenditure being treated as final charge of the office on the date of purchase. As and when the amount is remitted to the payee by postal money order, the commission paid to the post office as also the amount remitted will be treated as expenditure on the day of remittance. Entries will be made in the cash-book as and when the transaction takes place.

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

SECTION V—CHEQUES

53. The following rules relate to payments by cheques.

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

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

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

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

NOTE—Chief Conservator of Forests, Conservators of Forests, Silviculturist, Uttar Pradesh, Forest Utilization Officer and Development Officer, Forests, are authorized to use the same cheque book on more than one Treasury, provided that cheques are issued either to themselves or to their tour-clerks and not to any third party, and that the drawing officer shall be responsible for any loss caused to the Government thereby. If any cheque whether used or not is lost, the drawing officer should notify the loss to all the treasuries for which he uses that cheque book and obtain their non-payment certificate.

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

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

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

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

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

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

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

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

60. (Deleted).

61. (Deleted).

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

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

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

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

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

This rule shall apply to all cases where the use of crossed cheques is prescribed. (Correction Slip no. 82, dated 19-3-88) [Vitta (Lekha) Anubhag-1, File No. 4(2)/77 T.C.]

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

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

64-A. (a) "Every cheque in favour of a Government servant must be made payable to order only ; but when the payee is not in the service of the Government, the drawer may, at his request, make the cheque

payable to bearer. Treasury Officers will therefore cash cheques payable to "AB or bearer," except when AB is a Government servant.

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

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

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

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

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

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

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

TREASURY :

The Treasury Officer.

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

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

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

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

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

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

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

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

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

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

SECTION VI—PERMANENT ADVANCES OR IMPREST ACCOUNT

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

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

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

(b) The advance should be based on the average monthly contingent expenditure under the head 'Office expenditure, of the office for the preceding twelve months; in case of a new office the amount of advance should be fixed on conservative basis subject to review after six months; VITTA (LEKHA) ANUBHAG-I (C.S. No. 95 Dated, 1-2-90)

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

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

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

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

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

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

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

SECTION VII– CASH-BOOK

68. (Deleted).

SECTION VIII – SECURITY DEPOSITS

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

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

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

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

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

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

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

(i) Librarians and other library staff;

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

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

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

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

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

71. The security of a Government servant shall ordinarily be deposited either in cash or landed property (excluding ancestral property of a joint Hindu family and such other property as is not liable to sale for the enforcement of a bond) or interest-bearing securities, viz. Government promissory notes, post office savings bank pass-books or post office cash certificates or Defence Bonds or Defence Savings Certificates, or National Savings Certificates or Treasury Savings Deposit Certificates or National Plan Certificates or 12 year National Defence Certificates or 10 years Defence Deposit Certificates at their surrender value to be pledged in the same way as post office 5-year cash certificates or 10 years social security certificates issued by the Indian Posts and Telegraph Department, to be pledged in accordance with the procedure laid down in rules governing these certificates or 3¼ per cent Encumbered State Bonds or in fixed deposit receipts of the State Bank of India. [Insertion vide C. S. no. 52 dated 15-05-1985] (Vitta Lekha Amubhag -1 File no. 10-15(1)/84)

When security is deposited in cash the depositor should be advised to invest the money in one of the interest-bearing securities, preferably in the post office savings bank, when the amount does not exceed the maximum limit for a post office savings bank account. In investing cash deposits in Government securities and in accepting Government securities tendered as security, preference shall be given to a security that stands at or near par in the market and when two securities are in other respects equal the

one nearer to par shall be selected. When security is furnished in Government promissory notes they shall be taken at their market and not at their face value, and should a particular security already deposited depreciate to any extent, a further sum shall be demanded to make up the original amount and the security bond should be revised if necessary.

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

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

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

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

(4) House property should not be accepted as security unless it is insured. The insurance policy should be assigned to the Governor in Form no. 2-1 and the Government servant concerned must undertake to keep the insurance policy in force so long as the necessity for the security remains. It should be ascertained at the time of annual verification of securities that the insurance policy has been kept in force. In accepting a building as security, a margin of 20 per cent should be allowed for depreciation and fall in market value which should be ascertained at the time the house property is offered as security and every time at the occasion of the annual verification. The building must be free from all encumbrances, mortgages or flaws of title and a clear charge, free of any prior encumbrance, should be created in favour of Government.

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

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

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

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

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

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

(3) The General Insurance Corporation of India and its subsidiary companies have been approved for the issue of fidelity guarantee policies. Proposals for such insurance should be sent only to approved companies. (C. S. No. 57..... dated 25-2-85) [Finance (Accts,) Sec.-1 File No. 15(3)/85]

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

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

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

(2) The General Insurance Corporation of India and its subsidiary companies have been approved for the issue of fidelity guarantee policies. Proposals for such insurance should be sent only to approved companies. (C. S. No. 62 dated 31-7-86) [Finance (Accts.) Sec.-1 File No. 15 (3)/85]

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

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

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

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

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

[SECTION XI—CLAIMS TO ARREARS OR INCREASES OF PAY OR ALLOWANCES](#)

74. (a)-(I) No claims against Government other than those by one department against another or by the Government of India/other Administrations in India/another State Government, not preferred within one year of their becoming due, can be paid without an authority from the Accountant General irrespective

of whether they are payable in cash or by book adjustment i.e. even when the net claim is for nil amount.

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

- (i) Claims on account of pensions, the payment of which is regulated by special rules;
- (ii) Claims (including personal claims of Government servants) not exceeding Rs. 1,000 presented within three years of their becoming due;
- (iii) Claims on account of pay and allowances of such non-gazetted Government servants whose names are not required to be shown in the pay bills in accordance with rules or orders of Government;
- (iv) Claims on account of interest on Government Securities;
- (v) Any other class of payments which are governed by special rules or orders of Government.

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

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

- (i) T. A. Claim—A claim for travelling allowance should be considered as falling due for payment on the date succeeding the date of completion of the journey in respect of which travelling allowance claim is made and not from the date of counter-signature of the travelling allowance bill. [But see also Explanation 2 (viii) below]
- (ii) Transfer T. A. Claims—The claims in respect of transfer travelling allowance where the officer and/or his family undertakes journey on different dates, should be considered as falling due for payment on the date succeeding the date of completion of each individual journey. Similarly, the travelling allowance claims in respect of the transportation of personal effects should be considered as falling due on the date succeeding the date on which the personal effects are actually delivered to him.
- (iii) Increment—The period of one year should be counted from the date on which the increment falls due for payment in the case of an ordinary increment and not with reference to the date on which the increment certificate is signed by the competent authority. Where an increment is withheld the period of one year should be counted from the date on which the increment falls due after taking into account the period for which it is withheld. In a case in which increment next above the efficiency bar is to be allowed or in which a premature increment is to be granted, the claim for increment is to be supported by the sanction of the competent authority and the time-limit should be reckoned from the date of sanction of the increment or the date of accrual of the increment whichever is later.
- (iv) Grant-in-aid—Claims on account of grant-in-aid and scholarships become due as soon as they are sanctioned, subject to the fulfilment of other conditions or periodicity, if any, attached thereto. The time-limit for purposes of preaudit is to be reckoned from the date of their becoming so due.
- (v) House allowance—A claim for house allowance may be considered to have fallen due for payment on the first day of the month following the month to which the house allowance relates.
- (vi) Claims arising on re-instatement—The due date of claims of officials who are suspended and then reinstated will be taken the date of order of the reinstating authority.

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

(viii) Claims arising due to retrospective orders—In the case of sanction accorded with retrospective effect the charge does not become due before it is sanctioned. The time-limit specified in this rule should be reckoned from the date of sanction and not from the date on the sanction takes effect.

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

(x) In a case of claim presented by the Director of State Lottery, Uttar Pradesh for payment of prize money to prize winners of State Lotteries the date of sanction by the Director for payment of such prize money shall be deemed to be the date on which the claim becomes due for payment. (Correction Slip No. 2, dated March 28, 1980) [Vitta (Lekha) Anubhag-1, File No. 3/1 (6) 65]

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

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

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

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

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

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

(i) A claim against the Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time barred item is to be paid without sanction of Government in the Administrative Department. The onus is upon the claiming authority to establish a claim to special treatment for a time-barred item and it is the duty of the authority against whom such a claim is made to refuse the claim until a case for other treatment is made out. All petty time-barred claims are to be rejected forthwith and only important claims of this nature considered.

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

74. (b)-(1) Claims of Government servants, whether gazetted or non-gazetted to arrears of pay and allowances, or to increments which have been allowed to remain in abeyance for a period exceeding one

year, but not exceeding three years, other than those referred to in Exception (ii) below paragraph 74 (a) (i), may be sent to the Accountant General for pre-audit by the head of office without any higher sanction for investigation of the claim.

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

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

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

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

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

NOTES—(1) The right of a Government servant to travelling allowance including daily allowance is forfeited or deemed to have been relinquished if the claim for it is not preferred to the head of office or the controlling officer within one year from the date on which it becomes due.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION X—ISSUE OF DUPLICATES OR COPIES OF DOCUMENTS

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

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

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

Treasury:"

The

Treasury Officer."

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

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

SECTION XI—RESPONSIBILITY FOR OVERCHARGES

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

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

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

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

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

(d) The responsibility will thus rest primarily with the drawer of the bill and (failing recovery from him) the overcharge will be recovered from the Treasury Officer, or the countersigning officer, only in the event of culpable negligence on the part of either of them.

SECTION XII—CHECK OR CHARGES

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

SECTION XIII—AUDIT OBJECTIONS

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

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

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

81. When the Accountant General disallows a payment as unauthorized, the Treasury Officer must not only recover the amounts disallowed without listening to any objection or protest, but also refuse to make further payments in future till the Accountant General authorizes the payment to be resumed. That no warning slip has been received by the Government servant affected, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern.

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

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

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

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

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

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

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

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

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

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

SECTION XIV—DEFALCATIONS AND LOSSES

82. (1) With the exception noted below any defalcation or loss of Government money, departmental revenue or receipts, stamps, opium, stores, or other property, discovered in a Treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General and to the Government through the Head of the Department or the Commissioner of the division, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

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

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

(iii) Responsibility for losses—Every Officer shall realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence. (C. S. No. 89 Date 6-4-1989) [Vitta (Lekha) Anubhag-1 File no. 15(2)-84]

Note—The enforcement of the responsibility for the losses sustained by the Government through fraud or negligence of individuals shall be regulated by the general principles laid down in Appendix XIX-B of this volume and instructions issued by the State Government in this regard from time to time. (C. S. No. 89 Date 6-4-1989) [Vitta (Lekha) Anubhag-1 File no. 15(2)-84]

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

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

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

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

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

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

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

(3)"An Amount lost through misappropriation, defalcation, embezzlement etc. may be redrawn if required for disbursement of claims against Government, pending further action regarding investigation etc., and recovery, if any, of the loss, with the approval of authority (Administrative Department of Government, Head of Department and others who are delegated Powers to write off losses) competent to write off the loss in question in terms of the Provisions of financial Powers contained in the Financial Hand Book, Volume I or Government orders on the subject Approval of Finance Department will be necessary in cases not covered by the delegated financial powers referred to above. Redrawal should be made on simple receipt containing the following information". (Correction Slip No. 45, dated 3-3-1984) [Vitta (Lekha) Anubhag-1, File no. 3/1/(3)-66]

No.....

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

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

(Copy enclosed)

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

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

Stamp of Office.....

For use in Treasury

Pay Rupees.....

Examined.

Treasury Accountant. Treasury Officer.

For use in Accountant General's Office

Admitted Rs.

Objected to Rs.

Reason for objection.....

Auditor Superintendent. Gazetted Officer.

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

[Remissions of and abandonments of claims to revenue](#)

82-A. Heads of Departments should submit annually to the Accountant General statements showing the remissions of revenue and abandonments of claims to revenue sanctioned during the preceding year by

the competent authorities in exercise of the 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 which reference to the grounds on which they were sanctioned, and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission should be added in the case of each class.

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

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

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

Initial Accounts

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

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

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

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

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

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

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

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

IV—Irregular or unusual payments should be recorded in the account with general reference to the ordinary rules of classification according to the nature of expenditure, for example, an overpayment of

pay will be debited to the head "Pay." Similarly an excess payment for bricks manufactured will be debited to the work for which the bricks are used. It is only when special heads exist in the accounts for recording such charges as compensations for damages, irrecoverable temporary loans written off and the like, that unusual or extraordinary payments will be separately recorded.

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

SECTION XV—ERASURES

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

83-A. A special care should be taken by the Treasury office as regard all vouchers and accounts showing signs of alteration, and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity [see paragraph 47 (d)].

SECTION XVI—ACCOUNTS WITH BANKS

84. (Deleted)

SECTION XVII—ADJUSTMENTS BETWEEN GOVERNMENT

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

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

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

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

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

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

85-B. Under Treasury Rule 37, until other provision is made by the Government in this behalf, moneys received in the United Kingdom on account of the revenues of the State may be paid into, and funds required for disbursements of or on behalf of the State in that country may be withdrawn from the balances in the Government Account of the Central Government in accordance, with such procedure as may be prescribed by or under the authority of the President for the transactions of the Central Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Government Account of the State according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

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

- (1) Leave salaries and deputation pay,
- (2) Sterling and overseas pay,
- (3) Stores for India, and,
- (4) Other charges.

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

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

SECTION XIX—DESTRUCTION OF ACCOUNT RECORDS

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

ANNEXURE A

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

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

In all Departments

1. Remission of rent of residential buildings, land and extra amenities.
2. Remissions of leave and pensionary contributions of Government servants transferred to foreign service.
3. Write-off of irrecoverable value of stores or public money, lost by fraud or otherwise.

In Irrigation Department

1. Remissions of canal miscellaneous revenue.
2. Remissions granted as a result of investigation into complaints lodged against Khasra measurements.

In Public Works Department

1. Remissions of sales of produce and arboriculture.
2. Remissions of ferry receipts.
3. Remissions of percentage recoveries on Non-Government works.

In Forest Department

1. Writing off of irrecoverable revenue.
2. Reduction of sale money.
3. Writing off of timber and other produce from stock register.

In Revenue Department

1. Remissions of irrecoverable rental balances of Government estates.
2. Remissions of irrecoverable advances made on account of rent-suits or costs adjudged in favour of Government in cases relating to Government estates.
3. Writing off demands of all kinds the recovery of which is barred by Limitation in Government estates or in estates under direct management.

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

- (a) Estates attached or held under any of the provisions of Act III of 1901.
- (b) Estates held under section 21 (c) or 23 (i) of Act I of 1903.
- (c) Estates managed by the Collector under section 7 Schedule III of the Code of Civil Procedure.
- (d) Estates attached under section 88 of the Code of Criminal Procedure.
- (e) Estates which are forfeited under section 62 of the Indian Penal Code.

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

6. Remissions of partition fees.

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

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

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

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

In Industries Department

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

In Home (Criminal) Department

Writing off of irrecoverable factory debts.

In Excise Department

1. Remissions of irrecoverable excise balances.

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

3. Remissions of amounts other than irrecoverable balances.

In Agriculture Department

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

In Sales Tax Department

Remissions of a revenue on account of Sales Tax.

In Entertainment Tax Department

Remissions of revenue on account of entertainment tax.

ANNEXURE B

[See paragraph 32-(ii)]

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

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

Payments on account of the sale proceeds of—

(i) saleable forms in the Registration Department, and

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

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

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

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

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

CHAPTER IV— **REVENUE RECEIPTS AND THEIR CHECK**

General

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

DEPARTMENTAL REVENUE

General

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

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

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

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

I—Receipts against regular fixed demands

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

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

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

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

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

In these cases the checks to be exercised are—

- (1) vigilant inspection on the part of controlling officer;
- (2) the use of printed counterfoil receipt books;
- (3) periodical comparison between these books and registers.

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

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

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

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

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

RECOVERIES OF RENTS ON BUILDINGS AND LANDS

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

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

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

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

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

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

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

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

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

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

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

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

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

emoluments. In the case of non-gazetted servants Form no. 3 will be prepared on the basis of information to be obtained similarly from the drawing officers.

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

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

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

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

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

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

[Miscellaneous demand](#)

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

[Convict charges recoverable from other Governments](#)

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

CHAPTER V—PAY AND ALLOWANCES

General Rules:—

Due Date

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

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

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

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

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

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

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

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

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

before the holidays except in the case of pensions for the month of March which shall be paid on the first working day after the holidays.

(c) In the event of having adopted the cheque system, the Secretary, Legislative Assembly or an officer authorised by him to sign and issue cheques, may draw the amount in respect of the pay and allowances of such member who desire that their pay allowances, etc. be credited to their Bank Accounts opened at a branch of the bank located at a place other than at Lucknow, before the end of the month to which it relates but not earlier than 15th of the month and remit the amount by Bank Drafts, with a view to making the pay packet available to the members on the pay day itself. All such Bank Drafts and Cheques to be marked. "Not payable before first to the next month." (Correction Slip no. 20 dated 18-5-1982) [Vitta (Lekha) Anubhag-1 File no. 3 (3) 78]

(2) (Deleted) Vitta (Lekha -1)Anubhag File no.15(12-95) (Correction slip no. 6 dated 20-08-1980)

Last payment of pay and allowances

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

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

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

NOTE 2—The above provisions apply mutatis mutandis to payment of final dues or honorarium to (i) contract officers and officers purely in the temporary employment of the Government proceeding on foreign service in or out of India, and (ii) non-officials including members of any Commission or Committee, whether statutory or not on their termination of service with the Commission, Committee, etc. (Correction Slip no. 6, dated 20th August, 1980) [Vitta (Lekha-1)Anubhag, File no. 15 (12)-195]

Place of Payment

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

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

98-A. If a gazetted Government servant, or a pensioner, wishes to draw his leave salary/pension, at a Treasury outside the State the payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned, under Treasury Rule 33(3).

Death of payee

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

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

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

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

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

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

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

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

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

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

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

On receipt of the claim for payment of arrears of pay and allowances on behalf of a deceased Government servant from his heir/heirs, the head of the office in which the Government servant was last employed should draw the amount in the appropriate bill form from the treasury. The claims should be supported by all the relevant certificates which the head of the office is required to furnish in the normal circumstances. However, in respect of the certificate which solely depend on the personal knowledge of the Government servant, and which obviously cannot be furnished by the head of the office, the head of office should record, if he is satisfied about the correctness of the claim, and furnish a certificate to the effect that 'the claim is not susceptible of verification but is considered reasonable'. In the case of gazetted officers, the head of the office has to satisfy himself by reference to the Accountant General, the departmental authorities concerned, if any, and his own records that there are no demands outstanding against the deceased Government servant. In the case of other Government servants payments may be made without reference to the Accountant General on the responsibility of the head of office concerned. The amount should be disbursed to the claimant/claimants by the head of the office on

his own where the gross amount of the claim does not exceed Rs. 5,000 in terms of sub-para (b) (i) above and under orders of higher authorities if the gross amount of the claim exceeds Rs. 5,000 as mentioned in sub-para (b) (ii) above. A formal receipt, stamped where necessary, should be obtained from the claimant(s).

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

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

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

(1) Name ;

(2) Service or appointment ;

(3) Date of death.

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

[Last Pay Certificate](#)

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

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

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

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

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

Bond of indemnity for drawing leave salaries, etc.

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

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

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

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

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

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

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

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

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

Deductions from pay

General

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

Fund deductions

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

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

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

105. (Deleted).

106. (Deleted).

106-A. (Deleted).

107. (Deleted).

Rent deductions

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

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

Attachment of Pay and Allowances for Debt

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

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

NOTE—(1) The extent to which the emoluments of a Government servant are exempt from attachment for debt is laid down in sub-section ? of section 60 of the Code of Civil Procedure, 1908. The following is an extract of the relevant provisions of the said sub-section as amended by the Code of Civil Procedure (Amendment) Act, 1976 brought into force from February 1, 1977:

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

* * *

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

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

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

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

* * *

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

* * *

Explanation 2—In clause (i) and (i-a) ‘salary’ means the total monthly emoluments, excluding any allowance declared exempt from attachment under the provisions of clause (1) derived by a person from his employment whether on duty or on leave.

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

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

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

* * *

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

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

(1) All kinds of travelling allowances;

(2) All kinds of conveyance allowances ;

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

(a) uniforms, and

(b) rations.

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

(5) All house rent allowances ;

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

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

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

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

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

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

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

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

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

3

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

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

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

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

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

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

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

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

(1) Subject as hereinafter provided in this rule, the gross amount of pay and allowances shall be drawn on a pay bill, but only the net amount, after deducting the amount recoverable under the attachment

order, shall be disbursed to the Government servant concerned. The authority whose duty it is to make the deductions is responsible for remitting the amounts without undue delay to the Court concerned.

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

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

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

(3) In cases in which judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed, or the judgment-debtor being a gazetted Government servant, or not being a gazetted Government servant but being permitted to draw his pay on a separate pay bill and drawing his pay regularly in order to evade payment on account of an attachment order issued by a Court of Law, the head of the office or in the case of gazetted Government Servant or of a Government servant treated in this respect like a gazetted Government servant, the administrative officer of the department concerned may draw the pay of the judgment-debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the Court concerned.

(4) The amounts drawn under sub-rules (2) and (3) above shall be treated in the accounts in the same way as leave salary or pay drawn by the Government servant concerned the particulars of the attachment order being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the Court's receipts for the amounts shall be filed with the attachment register or such other suitable record as may be kept by the drawing officer.

107-B. (V) The cost, if any, of the remittance to a Court of money realized under its attachment order shall be deducted from the amount realized and the net amount remitted to the Court.

[Procedure for issue of pay, etc., to Members of the Auxiliary Force Units on calling out or embodiment](#)

107-C. (1) The issue of pay, etc., of civilian Government servants who are members of the Auxiliary Force (India) Units, when called out or embodied under section 18 of the Auxiliary Force Act is regulated by the instructions laid down in paragraph 255 of the Regulations for the Auxiliary Force, India, 1933.

[Procedure for the recovery of the amount of pay or leave-salary attached by a court in India, from a Government servant on leave in the United Kingdom.](#)

(2) The attachment order should not be forwarded to the High Commissioner for India, but as soon as it is received steps should be taken to specify in the original or amended English leave-salary certificate the amount that will have to be deducted from the leave-salary in compliance with the attachment order.

This will enable the disbursing authority in the United Kingdom to make the corresponding reductions in the monthly bills presented to him for payment. The authorities in India (the Accounts Officers in the case of gazetted servants) and the departmental drawing officer (in the case of others) will be responsible for drawing the amount recoverable monthly in compliance with the attachment order and remitting it to the court concerned ; this transaction should not, however, be carried through before the 10th of the month following that to which the portion of leave-salary relates, and the allocation should of course, follow that the leave-salary as indicated in the leave-salary certificate. Recovery of Indian income-tax and super-tax will continue to be made wholly from the portion of leave-salary paid in the United Kingdom.

In order to ensure that the portion of leave-salary required in India for compliance with an attachment order under the procedure indicated above is not paid for any period beyond which it is not due, owing to the death or any other cause, the Chief Accounting Officer to the High Commission for India shall intimate any such event immediately to the officer issuing the leave-salary certificate. In the case of death he will include in the cable reporting death a request to discontinue payment in respect of the attachment order. In other cases he will send such an intimation by cable if an intimation sent in any other way is not likely to reach its destination before the 10th of the succeeding month.

Any information in regard to the discontinuance of payment in England when received from the High Commissioner for India should be communicated immediately to the Accountant General, Uttar Pradesh, in the case of all gazetted and non-gazetted Government servants from whose emoluments payments in respect of attachment orders are made by his office.

[Recovery of Co-operative societies dues](#)

107-CC. Recoveries from the pay of Government servant on account of dues of co-operative societies, registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to make such deductions, shall be made in accordance with the procedure indicated below :

(a) Non gazetted Government servants—On receipt of the requisition, in writing, from the society it shall be the duty of the Drawing and Disbursing Officer of the Government servant concerned to make the recoveries in satisfaction of the requisition. The Drawing and Disbursing Officer should draw the gross amount of the pay and allowance of the Government servant concerned, in the usual manner, but should disburse only the net amount, after making the recoveries. The amount thus recovered should be paid to the co-operative society concerned, without undue delay, after deducting the remittance charges, if any.

(b) Gazetted Government servants and others who draw their own bills—It shall be the duty of the head of the office receiving the requisition from the co-operative society to send the necessary intimation to the Accountant General or the officer under whose authority the employee draws his pay. On receipt of such intimation the Accountant General or the officer shall arrange to make the recoveries by issuing, if necessary, suitable instructions to the Treasury Officer concerned. The amount thus recovered should be paid to the co-operative society, without undue delay, after deducting the remittance charges, if any.

(c) Where the Government servant intentionally allows his pay to remain undrawn—In cases where the Government servant concerned intentionally allows his pay to remain undisbursed or undrawn, with a view to evading payment on account of the dues of co-operative societies, the Drawing and Disbursing Officer, in the case of non-gazetted servants who are not allowed to draw their own bills, or the administrative head of the department concerned, in other cases, should draw such amount out of the pay of the debtor-employee under intimation to him as may be stated in the requisition received from the co-operative society taking necessary precautions to avoid drawal of that part of pay again, and remit the amount to the society; without undue delay, after deducting the remittance charges, if any.

(d) Treatment in the accounts—The amount recovered in accordance with clauses (a), (b) or (c) above shall be treated in the accounts in the same way as salary paid to the Government servant concerned, the particulars of the requisition received from the co-operative society being cited in the pay bill or the acquittance roll, as the case may be, as an authority for the charge, and the receipt of the co-operative society for the amount remitted to it shall be filed with the relevant records.

(e) Receipt—Receipts to the individuals concerned for the amounts recovered from them will be issued by the co-operative society concerned.

Payment of pay and allowances due in respect of a Government servant certified to be a lunatic

107-CCC. (i) On receipt of information that a Government servant, has been certified to be a lunatic, the head of the office in which the Government servant before his being certified to be a lunatic was last employed, should, on the basis of the orders issued by the appointing authority indicating the person (s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be disbursed in accordance with the provisions of section 95(1) of the the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate bill form, gazetted or non-gazetted as the case may be, from the Treasury of other office of disbursement. The claim should be supported by all the relevant certificates which the head of the office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the head of the office should record, if he is satisfied about the reasonableness of the claim a certificate to the effect that the claim is not susceptible of verification but is considered reasonable. If the Government servant is invalidated from service, the claim would be the last one in respect of him and in that case the precautions prescribed in note (2) below paragraph 97 should be observed.

(ii) The amount withdrawn in the manner stated above, may be paid to the person(s) mentioned in sub-para (i) above in the proportion determined by the appointing authority and receipt obtained, stamped where necessary. [See note (5) below paragraph 110].

(iii) Where a Government servant has been invalidated from service and it is found that some Government dues are outstanding against him even after the adjustment of his claims for pay and allowances, the same may be adjusted against the amount of his death-cum-retirement gratuity if any, and if the same is also insufficient, the balance of the outstanding dues may be written off under sanction of the competent authority.

ANNEXURE A

Part I

1. The State Bank of India.
2. The Allahabad Bank Ltd.
3. Messrs Lloyds Bank Ltd.
4. The Mercantile Bank of India Ltd., Delhi.
5. The Bank of Bihar Ltd.
6. The Punjab Co-operative Bank Ltd.

Part II

1. The Hongkong and Shanghai Banking Corporation, Bankers and Army Agent.
2. The Bank of India Limited.
- *3. Messrs Binny and Company Limited, Bankers and Army Agents.
- *4. Messrs Parry and Company.
- *5. Messrs Cowasjee, Dinshaw and Brothers.
6. The Central Bank of India Limited.
7. The Mercantile Bank of India Limited, Madras.
8. The Punjab National Bank Limited.
9. The American Express Company Incorporated, Bombay.

*10. The Naini Tal Bank Limited, Naini Tal.

NOTE—The Non-scheduled Banks are shown with an asterisk.

ANNEXURE B

1. The New Bank of India Limited, New Delhi.
2. The Bareilly Corporation (Bank) Limited, Bareilly.
3. The Banaras State Bank Limited, Varanasi.
4. The Punjab and Sind Bank Limited, Dehra Dun.
5. The United Bank of India Limited.
6. The Bank of Baroda Limited.
7. The U. P. Co-operative Bank Limited, Lucknow.
8. The Canara Bank.
9. The Indian Overseas Bank.

CHAPTER V-A **—PAY BILLS OF THE MEMBERS OF THE LEGISLATURE**

CHAPTER V-A

(See also Appendix VII-C Volume III of this Handbook)

Pay bills of the members of the Legislature :

Presentation and payment of the pay bills

107-D. The bills in respect of the members of the Legislative Assembly shall be prepared in the office of the Legislative Assembly and those in respect of the members of the Council in the office of the Legislative Council, in Form no. 4-A. Each such bill shall be submitted to the Secretary, Legislative Assembly or to the Secretary, Legislative Council, as the case may be, for counter-signature. Before counter signature, it will be the duty of the secretaries concerned to check the deductions, if any, as required by rule 14 of the Uttar Pradesh Legislative Chambers (Members' Emoluments) Rules, as to the amounts not due to a members for absence. After countersignature, the bills shall be sent to the members for signature and presentation at their respective Treasuries.

NOTE (1)—The Secretary, Legislative Assembly, or Legislative Council may authorise any officer not below the rank of Under Secretary, serving under him, to countersign the bills, communicating the name and the specimen signature of the officer to the Treasury Officer. This will not, however, relieve the Secretary, Legislative Assembly, or Legislative Council, in any way, of his overall responsibility for the accuracy of the bill.

NOTE (2)—The Secretary, Legislative Assembly, or Legislative Council, may with the prior approval of the State Government, adopt cheque System for payment of all claims arising under the relevant rules.

Note (3)—See note 1 (c) below paragraph 97 (e) regarding the drawal of money before the end of the month. Correction Slip no. 21, dated 18-5-1982 [Vitt (Lekha) Anubhag-1 File no. 3(3) 78]

107-E. Each member shall select a Treasury, which may be convenient to him, for the encashment of his pay bill. A list showing the names of members, the particular Treasury at which payment is desired and the date from which each member is entitled to draw his salary shall be prepared by the Secretary concerned and furnished to the Accountant General to enable him to issue pay slips in the usual form to the Treasury Officer concerned.

107-F. Changes due to resignation, death, etc., and the election of new members shall be communicated by the Secretary concerned to the Accountant General as soon as such event occurs.

107-G. If a member wishes to change the Treasury of a payments, he will intimate the fact to the Accountant General and the Secretary concerned and obtain a last-pay certificate from the old Treasury.

The last-pay certificate will be attached to the pay bill and presented at the new Treasury to enable it to make payments of the dues.

107-H. Members will be de facto drawing officers of their pay bills although such bills will be, prepared in the office of and countersigned by the Secretary of the Assembly or the council, or by the officer authorised by him for the purpose under note below paragraph 107-D. Each member shall send a copy of his specimen signature to the Treasury Officer of the district at which the bill is required to be paid. The Secretary concerned shall also as controlling officer, send a copy of his specimen signature to all the Treasury Officers in the Uttar Pradesh so that the signatures of both the members and the controlling officers may be verified before the payments is made.

CHAPTER VI—

BILLS OF GAZETTED GOVERNMENT SERVANTS

General

108. For the pay and fixed allowances of a gazetted Government servant, bills in form no. 5 should be used in which the whole of the pay and fixed allowances except sterling overseas pay claimable by a Government servant in respect of the same post should be set forth. A Government servant who draws an additional pay or allowance for a separate office need not present a separate bill for it unless it is chargeable to a local fund or to sources other than revenues of the State.

NOTE—A gazetted Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not expected to return to duty, should record a certificate on the leave salary bill that during the period for which leave salary is drawn, he was not re-employed under Government, Local Fund or a private employer.

109. (a) The pay and fixed allowances of the following classes of Government servants who are not ranked as gazetted Government servants but whose pay varies according to their position in their cadre or service should be drawn separately, in the form similar to that provided for gazetted servants, instead of being included in the pay bill or other office establishment :

- (i) Inspectors of Police.
- (ii) Head Sssistants and Sarishtadars of Commissioners' offices.
- (iii) Sub-assistant Surgeons.

(b) Such bills must also be signed by the authority who signs the establishment bills of the establishment to which they belong.

(c) Copies of all orders of appointments, promotion, transfer or leave of the above classes of Government servants sould be sent to the Accountant General.

110. Pay may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise. At the written request or order of the Government servant a pay bill may be made payable to some well-known banker or agent.

NOTES—(1) Under this rule the receipt of the banker or agent cannot be accepted as a final acquittance unless the bill itself is endorsed in favour of his banker or agent by means of a distinct pay order which need not be stamped.

(2) A Government servant or any other single person cannot be constituted an "agent" for the purposes of the above rule. But in the case of overseas pay drawn in sterling the word "agent" should be interpreted in its general and not in its restricted sense as given in this note. In other words a

Government servant may nominate as his agent under this note not only a banker but any individual to receive sterling overseas pay on his behalf, except when he holds a legally valid power-of-attorney to act for the Government servant concerned.

(3) This ruling applies to all payments in India whether on account of pay, travelling or other allowances, which under the rules are made to Government servants on their personal account. Though sterling overseas pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High Commissioner for India to receipt of the banker or agent nominated by the Government servant to receive payment on his behalf. Payment of sterling overseas pay on behalf of a Government servant to more than one nominee simultaneously is not permissible.

(4) When the endorsement on a bill is incomplete or irregular, the Treasury Officer should refuse payment of the bill and return it to the person who presents it with memorandum explaining why payment is refused. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

(5) In the case of a person who is certified by a magistrate to be a lunatic, pay and allowances should be paid in accordance with the detailed procedure given in paragraph 107-CCC under the provisions of section 95(1) Indian Lunacy Act, 1912.

111. Government accepts no responsibility for any loss or-misappropriation arising through a Government servant entrusting his bills or cheques to a messenger for encashment.

112. Under Treasury Rule 22, no withdrawal shall be permitted in order to meet the pay, leave-salary, or allowances of a gazetted Government servant or any pension, until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made ; provided that the Government may, for special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

NOTE (1)—In the case of honorarium payable to gazetted Government servants, no authority from the Accountant General is necessary in cases where (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

NOTE (2)—No authority from the Accountant General is necessary in the case of pay and allowances, etc. of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 1,200 per month drawn on the establishment bill forms by heads of offices.

113. A gazetted Government servant who is newly appointed to a permanent post the maximum of whose pay scale exceeds Rs. 1,200 should attach to his first pay bill a payment authority issued by the Accountant General and a certificate by the authority to whom the health certificate, required under Fundamental Rule 10, has been submitted, to the effect that required health certificate has been obtained.

[Alterations of Pay](#)

114. No Government servant may draw an increased or a changed rate of pay or allowance unless the bill on which he draws it is either pre-audited by the Accountant General or is accompanied by a letter of the Accountant General, authorizing the amount to be drawn. These letters will be issued by the Accountant General as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, Government servants should either draw their

bills for no more than old rates, or send their bill for pre-audit to the Accountant General, if they do not first receive his letter of authority.

NOTE—In the case of time-scales of pay with efficiency bars at certain stages, the Accountant General will not authorize a Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that he has satisfied himself that the Government servant in question is fit to pass the efficiency bar.

In order to prevent the passing of an efficiency bar becoming a more matter of form it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Transfer of Office

115. Every transfer of charge of a gazetted Government servant should be reported by post on the same day to the Accountant General, and the Treasury Officer concerned.

115-A. (1) In all cases where custody of cash is involved the cash books or imprest account should be closed on the date of transfer and a note recorded in it over the signature of both the relieved and the relieving Government servants showing the cash and imprest balances and the number of unused cheques, if any, made over and received in transfer by them respectively.

(2) In reporting that the transfer has been completed the relieving Government servant should bring to notice anything irregular or objectionable in the conduct of Government business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles in order to test the accuracy of the returns. He should also describe the state of the records.

(3) In the case of any sudden casually occurring or any emergent necessity arising for a Government servant to quit his charge, the next senior Government servant of the department present will take charge. When the person who takes charge is not a gazetted Government servant, he must at once report the circumstances to his nearest departmental superior and obtain orders as to the cash in hand, if any.

116. Under rule (4) of Treasury Rule 4, when a new Collector is appointed to a district he shall at once report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Finance Department may after consultation with the Accountant General prescribe. (See also paragraph 403).

116-A. The certificate referred to in paragraph 116 will be prepared in Form no. 5-B.

116-B. The rule in paragraph 116 above does not apply to transfer of executive charge of Treasury between Treasury Officers. In the latter case, the fact of transfer should simply be advised to the Accountant General. Treasury Officers should, however, observe the rules laid down in paragraph 406 of Part II of this volume.

Pay to Government Servants in England

117. If pay be due in India to a Government servant absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill

118. The form of bill for travelling allowance of a gazetted Government servant depends upon the rule under which it is due. For kilometreage, halting or daily allowance, Form no. 6 should be used as setting

forth in a convenient form the necessary details. When a circuitious route is taken, the reason for travelling along that route should be stated on the bill. When a Government servant is entitled to draw actual expenses, they should, in the absence of orders to contrary, be set forth in detail.

Gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as in Form no. 12-D.

119. To guard against cases of double payment of travelling allowance, every authority who is authorized to countersign travelling allowance bills of Government servants should maintain a register in the subjoined form. Travelling allowance bills should be entered therein and when a new bill is received the entries in the register should be scrutinized to see that a claim for the same journey has not previously been preferred. (See also rule 88 of Volume III of the Handbook). A list of officers authorized to countersign travelling allowance bills, will be found in Appendix IX, Volume III of the Handbook.

District, department or office

Government servant on whose behalf the bills is drawn		Date of journey for which travelling allowance is charged		Amount of bill		Date on which the bills is passed by the countersigning officer
Name	Rank	From—	To—			
				Rs.	P.	

NOTES—(1) The district police officers are exempted from maintaining the register prescribed above. They should instead keep a bill book as required by paragraph 207(7) of the Police Office Manual.

(2) The countersigning officer should check and initial each entry in this register at the same time as he countersigns the bills. He can, however, authorize a responsible official subordinate to him to check and initial the entries in the register on his behalf before submitting the bills for his signatures provided that he continues to be responsible for the correct and up to date maintenance of the register.

Rewards for Proficiency in Oriental Languages

120. (a) Bills for rewards under rules of the civil departments to Government servants serving in the civil departments including chaplains, Government servants of the Defence Department serving in the civil departments and Government servants of the Public Works Department should be preaudited by the Accountant General, see paragraph 42.

(b) Bills for rewards under the rules of the Defence Department to Government servants of the Defence Department serving in the civil departments should also be forwarded to the Accountant General who will pass them for payment after having them pre-audited by the Defence Department. The amounts of these bills will be debited to the Defence Department through the exchange accounts.

Place of Payment

121. Under paragraph 42-F pay bills are ordinarily payable only at the Treasury of district in which the claim arises.

Exception—(1) The members of the Board of Revenue may draw their pay and allowances from the Lucknow Treasury instead of their headquarters Treasury at Allahabad.

The Sub-Divisional Officer, 1st Sub-Division of the Narora Division, Irrigation Department, draws his own pay and travelling allowance bills As well as those of his sub-division from the Aligarh Treasury instead of his headquarters Treasury at Bulandshahr.

Exception—(2) An officer deputed by this Government to attend the session of the Parliament may, at his option, draw his pay for complete months and also for a broken period of a month when admissible, e.g. when he proceeds on leave out of India without returning to his permanent headquarters, either from the Treasury at the station where the session is held or from his permanent headquarters Treasury.

Exception—(3) Forest officers may cash cheques on account of their pay at any Treasury within their jurisdiction provided that the pay for the same month is not drawn in more than two parts at different Treasuries and that one part is always drawn at the headquarters Treasury. They will, however, draw only one pay bill in a month but may draw two cheques thereon.

NOTES—(1) "When a Gazetted Government servant, whose duty requires him to travel about on inspection, desires to receive payment of his claims at a place where he is on tour, he shall send his bill to the Treasury Officer at his headquarters duly receipted and stamped, and endorsed as 'pay by Bank draft encashable at _____, to be sent by registered post.' He shall also make an application to the Treasury Officer, alongwith the bill, inter alia specifying therein the address to which the Bank draft may be sent by the Treasury Officer. The Treasury Officer shall then arrange to send the Bank draft by registered post, the expenses incurred on postage (including registered charges) being treated as normal expenditure on correspondence of the Treasury."

(2) A register shall be maintained in each Treasury for recording the particulars of Bank Drafts sent to officers according to the said rule in the form given below :

Serial number	Name and designation of the officer	Date of application	Number of the Officer's pay register (give page number also)	Number of the Bank draft and date of its receipt and other particulars	Signature of the Treasury Officer	Date of despatch	Signature of the Treasury Officer	Number and date of acknowledgment	Signature of the Treasury Officer
1	2	3	4	5	6	7	8	9	10

121-A. Gazetted Government servants, allowed to recess in the hills during the hot weather, or required to accompany the headquarters of Government to a hill station, should ordinarily draw their pay and allowances from the Treasury at the hill station, during the period of recess or the stay of Government in the hills. Any such Government servants who wish to continue to draw their bills from the Treasury at their permanent headquarters in the plains may, however, do so, provided they inform the Accountant General and the Treasury Officer concerned accordingly before the first bill is presented. An option thus once exercised cannot be changed in the middle of the recess period in any year. A fresh intimation should be sent to the Accountant General and the Treasury Officer concerned every year.

122. (Deleted).

123. (Deleted).

124. (Deleted).

CHAPTER VII— **ESTABLISHMENT**

Sections of Establishment

125. For the purposes of this chapter, parts of an establishment under the same authority, which are charged under different major heads, are to be regarded as distinct establishment—e.g., a District Officer's excise establishment is to be treated as distinct and separate from his land revenue establishment.

126. (a) In the pay bills presented at the Treasury, the establishments should be distributed into sections. A list showing the arrangement of sections of the different offices will be found in Appendix A of the Treasury Manual.

NOTE—In preparing, absentee statements, proposition statements and other documents, the same arrangement of sections should be followed.

(b) No new sections should be opened nor any change in the existing arrangement of sections be made without the consent of the Accountant General which should be obtained through the head of the department.

Annual Returns

127. An annual statement showing the numerical strength of each office as in Annexure "A" to this chapter shall be prepared by the Head of Department and sent to Government in the administrative department, which will pass on the same to the Finance Department so as to reach them by September 15 at the latest.

127-A. In the case of a person who first entered military employ and was subsequently employed in a civil department, his date of birth for the purpose of his civil employment should be the date stated by him at the time of attestation. In such cases, however, where the documents referring to the previous military service do not give the exact date of birth but only the age stated at the time of attestation, the government servant concerned should be assumed to have completed the stated age on the date of attestation. For instance, if an ex-soldier was enrolled on January 1, 1940, and if on that date his age was stated to be 18, his date of birth should be taken as January, 1 1922. This method of determining the date of birth should also be followed in cases where a person enters civil employ without having rendered any military service and is unable to give his date of birth but gives only his age. Cases, however, in which the date of birth has already been determined by a different method are not to be reopened and should not be treated in the above manner.

NOTE—The date of birth once determined may not be altered, except in the case of a clerical error, without the orders of the Government. Heads of Departments, Secretaries to Government and District and Sessions Judges are authorized to direct the alteration in the date of birth of non-gazetted Government servants provided that the correct date is clearly proved in every case. They should, however, not exercise this power in the case of non-gazetted Government servants who have at any time officiated as Gazetted Officers.

Revision of Establishment

128. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to the authority concerned. In this letter should be set out—

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

(ii) the cost after revision ; and

(iii) details of the number and pay of the posts which it is proposed to add or modify.

Explanation—(a) When a scheme requires the sanction of higher authority only because particular items are beyond the powers of sanction of the subordinate authority, in the letter submitted to the higher authority full details should be given of these items and of any other part of the scheme so connected with them that, unless it is explained, it would be difficult for the higher authority to determine whether sanction should be given to these items or not. Details of other parts of the scheme are not required and should not be given, lump sum figures showing the total cost of each part of the scheme being sufficient.

Example—(1) It is proposed to establish a first grade College, and the sanction of higher authority is required only because it is desired to create posts in the State Educational Service for the principal and three professors. Full details of the teaching staff should be given, because without these details the necessity for the posts in the State Educational Service cannot be gauged. No details should be given of the clerical or other subordinate staff.

Example—(2) It is proposed to establish a Government high school and the sanction of higher authority is required only because it is proposed to create a post in the State Educational Service for the headmaster. No details are required of the staff proposed for the school except the headmaster, because a knowledge of these details is not necessary in order to determine whether a post in the State Educational Service is required.

Explanation—(b) When the revision of a number of establishments is undertaken in pursuance of one definite central idea, which constitutes a single scheme for purposes of sanction and when the scheme requires the sanction of higher authority, in the letter submitting the proposals for sanction, full details of the several establishments need not be given but only such details as will indicate the financial effect of each portion of the proposals.

Thus if the scheme is for the increase of pay of a number of establishments it will suffice to set out—

(i) The present cost of all establishments concerned.

(ii) The various increases of pay or the various percentages of increases proposed and the reasons justifying the proposals.

(iii) In respect of each separate rate of increase proposed, as set out in (ii)—

(a) A list of the establishments or classes of Government servants to which it is to be applied and the reasons for such differentiation.

(b) As accurate an estimate as possible of the probable cost, with a statement that this has been worked out in consultation with the Accountant General and that it is accepted by him as correct.

NOTE—In determining the extra cost allowances, whether fixed or variable should be included. The estimate of the extra cost due to variable allowances such as those granted under house allowance schemes, cannot be exact, but it should be as accurate as possible. The Government in the Finance Department may issue such instructions as may be necessary as to the manner in which such estimates should be prepared.

129. (a) In the following cases a proposition statement in duplicate in Form no. 7 should also be submitted :

(i) cases of general revision of establishment ;

(ii) proposals which cannot be set out clearly without it.

NOTE—A simpler form no. 8 may be used when the full details of Form no. 7 are not necessary.

(b) The details to be shown in proposition statements will be determined by the following rules :

(i) The proposition statement, where this is necessary should relate strictly to the section or part of the office affected by the proposals. As regards the other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consist of both inferior and superior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) The rules, as to detail set out in paragraph 128.

NOTES—(1) Where the rate of any post, existing or proposed, is on time scale, the average monthly cost, and not the actual or the commencing cost, must be given. This average cost varies under different circumstances, but generally depends to a great extent on the period of rise. The average cost should ordinarily be worked out in accordance with the formulae reproduced in Appendix VIII. Other instructions on the subject will be found in the manuals of the Accountant General or will be issued by him from time to time. In cases not covered by those instructions or in which the calculation of average cost is found to be difficult, a reference should be made to the Accountant General.

(2) The formulae referred to in note (1) are not applicable to posts on rates of pay which were known as "progressive" under the rules in force prior to the introduction of the Fundamental Rules and which have not subsequently been declared by Government to be on a time-scale basis. If such posts rise by five equal increments from a minimum to a maximum the average monthly cost should be taken at the minimum plus two-third or if the post is ministerial, at the minimum plus three-fourths of the difference between the minimum and the maximum. In other cases an intelligent estimate should be made and all doubtful cases should be referred to the Accountant General.

(c) The proposition statement or the proposal for revision need not be sent through the Accountant General but the Government or other subordinate sanctioning authority will forward it to the Accountant General, who will verify the present scale or state the present cost, as the case may be, according to his audit register. In ordinary cases the sanctioning authority may accept the Accountant General's figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in paragraph 127.

130. If the proposals for revision of an establishment involve re-appropriation of funds, as application for re-appropriation should also be submitted in accordance with the rules contained in Chapter XIII of the Budget Manual.

Monthly Bill

131 (1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary shall be prepared in Form 11.

(2) Separate pay bills should be prepared in the following cases :—

(i) Pay of establishments, whose charges are debitable to different heads of account.

(ii) Pay of gazetted officers the maximum of whose pay scale does not exceed Rs. 1,720 drawn by heads of offices.

(iii) Pay of gazetted officers the maximum of whose pay scale exceeds Rs. 1,720 drawn by heads of offices.

(iv) Establishment for whom no establishment returns are submitted and no service books are maintained.

(3) Each of the bills may be prepared by including both permanent and temporary establishments and divided into separate sections comprising the establishment, and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In case of large establishments, separate bills may be prepared for different sections, if administratively found convenient). While for permanent posts, the sanctioned strength need only be indicated at the top of each section of posts, in the case of temporary posts, the number and date of the sanctioning letter(s)* shall also be indicated. In cases sanction(s) for continuance of posts has been applied for, the Drawing and Disbursing Officer shall indicate this fact in the bill and draw pay and allowances of the persons concerned for the month of March, April and May (Payable in June) at earlier rates. After the month of May, Pay and allowances should not be drawn without obtaining the sanction(s) for continuance of posts and the number and date of the sanctioning order should clearly be noted on the bill and a copy thereof should be attached to the bill. Except as provided in sub-paragraph (6) of this Paragraph, the name of every incumbent shall be shown against each post and the rates of pay and allowances claimed for each shall also be shown. When pay and allowances are drawn for a portion of a month only, the actual period for which the payments are claimed shall be mentioned against the concerned government servant(s) in the body of the bill the other instructions printed on the form of the bill should also be carefully followed.

(4) The entries in all the money columns of the bill shall be totaled separately under each section/part and the totals written in red ink. The totals must be checked by the Drawing Officer himself or by some responsible person other than the person preparing the bill.

[Correction Slip No. 41, dated January 14, 1984]

[Vitta (Lekha-1) Anubhag, File No. 15(5)/77.]

(5) The pay of establishments mentioned in exceptions to paragraph 154, which is treated as a contingent charge, should not be included in pay bills.

(6) The names of all persons in inferior service of all Lekhpals and of all head constables and constables, if a certificate in the following form is endorsed on the bills :

Certified that all persons whose names are omitted from but whose pay has been drawn, in this bill have actually been employed during the month.

The Government may, in consultation with the Accountant General, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of those establishment is not essential for audit purposes.

(7) The claims of Government servants whose names are omitted from the bills under rule 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

(8) The power to draw pay bills of establishments under their own signature has been delegated to the following officers in respect of the establishments shown against them :

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	In respect of their garden establishments.
Superintendent, Reformatory School, Chunar.	In respect of pay and allowance bills of the school.
Head Masters of Government schools.	In respect of his own pay bills establishment.

Supervisor of Agricultural, Vernacular and Anglo-Vernacular Schools, Uttar Pradesh Bulandshahr.	In respect of his own pay bills.
Headmistresses of Government Hindustani and Anglo-Hindustani Schools for Girls.	In respect of their own pay bills and the pay bills of their schools establishments. The bills shall, however, be countersigned by the circle Inspectress.
Sub-divisional Officers of the Irrigation Department in the Tarai and Bhabar Government Estates division.	In respect of the pay and travelling allowance bills of their establishment.
Sub-divisional Officer, Mussoorie, district Dehra Dun.	In respect of the pay bills of the sub-divisional establishment.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	In respect of pay and travelling allowance bills of the establishment of Tarai and Bhabar Cattle Farms. The bills shall, however, be countersigned by the Deputy Director of Agriculture incharge of Cattle-breeding Operations.
Sub-divisional Officer, Mirzapur Canals Sub-division.	In respect of the pay and travelling allowance bills of the non-gazetted establishment of his sub-division.
Sub-divisional Officer Sohwal Sub-division and Resident Engineer, Sohwal Power Station, Uttar Pradesh, Irrigation Department.	In respect of the pay and travelling allowance bills of the non-gazetted establish-of his sub-division.
Asstt. Registrars of the Co-operative Department.	In respect of the pay of the clerks and peons under them.
Inspectors of the Co-operative Department.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Asstt. Registrars concerned.
Auditors of the Co-operative Audit Organization.	In respect of their own pay and the pay of their peons. The bills shall, however, be countersigned by the Regional Audit Officers concerned.
Asstt. Inspectresses of Girls' School.	In respect of their own pay, travelling allowance and conveyance allowance bills. The bills shall, however, be countersigned by the District Inspector of Schools.

NOTES—(1) If for any reason, the leave salary claimed by a Government servant on leave is not known (as for example when the kind of leave to be granted to him has not been finally decided by the sanctioning authority) the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

(2) A certificate to the effect that the Government servant on leave preparatory to retirement, or refused leave under Fundamental Rules 86 and 86-A or any other corresponding rule, or such other leave on the expiry of which he is not excepted to return to duty, was not employed under Government, Local Fund or a private employer during the period of such leave, should be recorded by the drawing officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding non-employment.

132. The duty of noting the proper deductions to be made from pay bills on account of funds and other deductions (e.g. fines imposed on non-gazetted Government servants for neglect of duty, rents of Government residences, etc.) devolves on the drawers of the bills as such deductions should be recovered by stoppages from pay and consequent short drawings from the Treasury.

133. (a) Recoveries on account of security deposits of the employees of different departments should be made in cash at the time of disbursement of pay, and when such deposits are to be paid into the post office savings bank, the amounts recovered should be forthwith remitted to the post office.

(b) For payments made into the court of law on account of attachment or otherwise the procedure laid down in paragraph 107-B will be followed. The receipts of the court should be obtained and filed with the acquittance roll.

134. (a) The monthly bill should ordinarily be supported by an absentee statement in Form no. 10, if any person in superior service was absent during the month, either on transfer to a temporary post or suspension or with or without leave (except casual leave) or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it—c.f. footnote 4 on the Form.

(b) In the case, however, of State or amalgamated establishments a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills but in the cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

NOTE—In the case of State or amalgamated establishments on time-scales of pay, the arrangements made by heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statements.

135. If no person in superior service was absent during the month, either on transfer to a temporary post or suspension, or with or without leave (except casual leave) certificate 2 printed on the establishment pay bill Form no. 9 or 11, as the case may be, should be signed by the head of the office.

136. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to previous post held by him (which should be supported by a last-pay certificate showing dates of making over and receiving charge, advances outstanding, etc.) or if he did not previously hold any post or is re-employed after resignation or forfeiture of past service, a certificate by the drawing and disbursing officer to the effect that the health certificate as required by Fundamental Rule 10, has been obtained in respect of the Government servant, must accompany the bill.

137. To the first bill in which a periodical increment is drawn by any non-gazetted servant, a certificate in Form no. 11-A should be appended.

Of the two alternative certificates printed in Form no. 11-A, the former may be used in any case in which the increment becomes due to the Government servant concerned for having been incumbent of the post specified for the prescribed term counting from the date of the last increment or of appointment to the post excluding periods of absence from duty not counting for increment and absence on extraordinary leave, etc., and if he has held the post in an officiating capacity, or if the post held by him substantively was a temporary post, kinds of leave which are shown in the tabular portion of the certificate.

In all other cases, the second alternative form shall be used and it will be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed.

Exception—It is not necessary to attach to the bill intended for payment and submission to the Accountant General, the increment certificate in Form no. 11-A, in respect of persons whose names are

omitted from the pay bill in accordance with rule 2, below paragraph 131. For facility of test check during local audit, however, the certificate should be attached to the office copy of the bill retained by the disbursing officer.

NOTE—When the increment claimed operates to carry a Government servant over an efficiency-bar, it should be supported by a declaration from the authority empowered to allow the increment that he has satisfied himself that the Government servant in question is fit to pass the efficiency-bar.

In order to prevent the passing of an efficiency-bar becoming a mere matter of form it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above.

Distribution of pay and allowance

138 Under paragraph 76 the head of an office is personally responsible for every item of pay and allowances drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained his receipt, duly stamped where necessary, on the office copy of the pay bill. If in any case, owing to the large size of an establishment, or because certain of its men are working in outstations, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the pay bill, the head of the office concerned may, at his discretion maintain a separate acquittance roll in Form 11-B. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his pay or allowance can be drawn anew under paragraph 141 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officer, be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit. The leave salary of a non-gazetted Government servant on leave in India must be drawn from the Treasury from which his pay is ordinarily disbursed under the signature of the head of his office or of the gazetted Government servant authorized to sign for the head of the office, vide paragraph 47 (g), and he must make his own arrangements for getting it remitted to him see Treasury Rule 20.

NOTES—(1) The maintenance of separate acquittance rolls should be dispensed with if, in any case, the combination of pay bills and acquittance rolls is not found to be feasible owing to the large size of an establishment or because some of its men are working in out-stations, the head of the office concerned may, at his discretion, maintain a separate acquittance roll on the form in present use.

(2) The provisions of paragraph 111 apply also to bills of establishment. The drawing officer should see that a responsible person is sent to cash bills and that Government money is never entrusted to low-paid servants without security. For a definition of the term "responsible person" please see Appendix XVII. See also paragraph 47-A.

(3) The orders contained in note 2 and note 5 under paragraph 110 are mutatis mutandis applicable to the disbursement of pay and allowances of a non-gazetted Government servant.

139. A bill register in Form no. 11-C should be maintained by all drawing officers. The register should be reviewed monthly by the drawing officer, or by the officer, if any, authorized to sign bills on his behalf, and the result of the review recorded thereon.

This rule applies also to cash received by a subordinate officer for payment of pay and allowance of Government servants serving under him.

140. The head of an office is not at liberty to re-adjust the pay and allowances of Government servant by giving one person more and another less than the sanctioned pay of his post ; nor may he distribute

the pay of an absentee otherwise than as provided in the Fundamental Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE—This rule is applicable to ministerial establishment also.

Last-pay certificate

140-A. (a) The head of an office should give a last-pay certificate to a member of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the Government servant has received pay on the subscriber's establishment up till (date) inclusive and that from that date he ceased to draw pay on account of etc. It should also state the amount, if any, recoverable from the Government servant under an attachment of his pay by a court of law, the attachment order being passed on to the head of the office to which the Government servant is transferred. The certificate need not be countersigned by the Accountant General even in the case of transfer from one State or circle of audit to another but in the case of transfers out of India, the last pay certificate should be signed by the Accountant General.

The form prescribed in Appendix "V" is to be used in preparing these certificate.

(b) In the case of a Government servant discharged on pension the certificate should accompany, the application for pension, unless the applicant continues in service after submission of his application, in which case the Accountant General in issuing orders for payment will direct that no payment is to be made until the certificate is produced.

Arrear bills

141. (1) Arrears of pay, fixed allowances or leave salary shall be drawn not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the number and date together with date of encashment of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of competent authority granting a new allowance or an increase in pay, etc. A note of the arrear bill shall invariably be made in the office copy of the bills for the period to which the claim pertains over the dated initials of the drawer of the arrear bill in order to avoid the risk of the arrears being claimed over again. The drawing officer shall also record the following certificates on the arrear bill under his dated signature:

(i) that no part of the amount claimed has been drawn previously, and

(ii) that a note of the arrear claim has been made in the office copy of the bills for the period to which the claim pertains.

Subject to the conditions laid down in rule 74, arrear bills can be presented at any time and may include as many items as are necessary.

(2) For the drawal of arrears of pay and allowances etc. of a Government servant transferred from one Division/Office/Department to another in respect of whom a last pay certificate has been issued the following procedure should be adopted by the office under whose control the Government servant is currently working:

The drawing and disbursing officer of the office in which the Government servant is currently working, will prepare a "Due and Drawn Statement" in respect of arrears of pay and allowances of such Government Servant and send it to his earlier office(s) parent office as the case may be, for verification of the claim. The latter office will check these statements, make entries in their records (i.e. in the office

copies of the bills) and return to the concerned drawing officer with a certificate that the arrears relating to the Government servant have been noted in the relevant office copies of the bills, on receipt of the "Due and Drawn Statement" duly vetted by the earlier office(s), the drawing and disbursing officer will prepare the arrears bills of the Government servant in the proper forms, record the necessary certificates as required and draw the bills from the Treasury and disburse the arrears to him on proper acquittance. The expenditure in this behalf will be debited to the budget provisions of his office.

In the case of Government servants transferred to foreign service/Public sector Undertakings/Government autonomous bodies the arrears will be drawn by parent offices and paid to Government servant by cheque/Bank drafts.

Service books

142. Special attention is drawn to the rules regarding service books contained in the subsidiary rules made by the Government and the Comptroller and Auditor General under Fundamental Rule 74 (a) (iv). The service book is a contemporary record in minute detail of a person's official career. No-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office.

At a fixed time early in the year the service books should be taken up for verification by the head of the office who, after satisfying himself that the services of the Government servant concerned are correctly recorded in each service books should recorded in it a certificate in the following form over his signature :

"Service verified up to.....(date) from (the record from which the verification is made)."

The head of the office in recording the annual certificate should in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected periods (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

NOTE—The verification of service referred to above should be in respect of all service qualifying for pension whether permanent, provisional, temporary or officiating.

When However, a non-gazetted Government servant is transferred from one office to another the Head of the Office under whom he was originally employed, should record in two service books under his signature the result of the verification of service, with reference to pay bill and acquittance rolls in respect of the whole period during which the Government servant was employed under him before forward in the service book to the office where his services are transferred.

143. (Deleted).

144. The service books should be kept in the custody of the head of the office. When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non gazetted government servants are officiating in gazetted posts, their service books should be kept by the head of the office to which each such servant permanently belongs but when they are confirmed in such posts their service books should be forwarded to the Accountant General for record in his office.

NOTE—The head of the office may, on his own responsibility, entrust the custody of service books to the ministerial head of his office.

144 A. Attention is drawn to rule 141 and 142 of the Subsidiary Rules made by the Government in Volume II of this Handbook, which require the maintenance of service roll for certain classes of establishment for whom no service books are necessary. These service rolls should be taken up every

year for verification of service and record of the necessary certificate by the head of office in the manner laid down in paragraph 142.

Travelling allowances

145. Travelling allowances, other than permanent or fixed allowances should be charged in a separate bill. When actual expends are drawn on account of the carriage of horses or conveyances details of the horses or conveyances transported should be furnished in the travelling allowance bill. For the purpose of drawing the allowances on the account of family us certificate must be furnished by the Government servant of the number and relationship of members of his family for whom the allowance is claimed. No other detail in these of between cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by certificate by actual expense in incurred was not less than the sum claim. The Accountant General is at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to unusually large. At convenient interval during a Government servant's tour and, as a general rule, immediately on any return to the headquarter's station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him ; this bill may be cashed at the Treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

[First sentence of para 145 substituted vide C. S. no. 73 dated 09-09-1987]

[Vitta Lekha Anubhag -1 File no. 15(3)-81]

Non-gazetted Government servants who are summoned to give evidence in a Revenue, Civil or Criminal Court will draw their travelling allowance, at the ordinary rates, on production of a certificate as inform no. 12-D.

145-A. Under paragraph 42-F, bills should be presented in the district in which the claim arises but as an exception to that rule the travelling allowance bills of the camp establishment of the Superintending Engineers and Chief Engineer of the Irrigation Departments may be cashed at the Treasury of any district within their jurisdiction in which they may happen to be touring.

Similary, the travelling allowance bills of the camp establishments of the Inspector General of Police and of his Assistant may be cashed at the Treasury of any district in which they happen to be travelling.

NOTES—(i) The travelling allowance bills of the Camp establishment of the Members of the Board of Revenue may be cashed at the Treasury of the district in which the members may happen to be touring.

(ii) The travelling allowance bills of the Pump Engineer and his staff may be cashed at the Treasuries of the Meerut, Budaun, Moradabad and Aligarh districts.

146—All T.A. bills of non gazetted Government servants and those gazetted Government servants whose pay is drawn by Heads of Offices can be presented for payment only after the claims have been passed by the controlling officer. A list of Controlling Officers authorised to countersign travelling allowance bills will be found in Appendix-IX, Volume III of the Hand Book. The Government servant concerned should prepare their travelling allowance journals in form no. 12-A and after these are duly countersigned by the proper authority an abstract showing the totals under each head of claim for each person should be prepared in form no. 12-C for presentation at the Treasury. The original journals should either be submitted to the Accountant General direct or attached to the abstract bill.

(C.S. No. 74 Dated 9-9-87)

[Vitta (Lekha) Anubhag-1, File no. 15(3)/81]

Annual statement showing the numerical strength of establishment in (current financial year)										Department as on August 1,					
Name of Office	Designation of the post	Scale of pay	Total number of existing post			Total number of posts likely to be retained in the next financial year			Total liability on account of posts in column 5			Remarks			
			Permanent	Temporary			Permanent	Temporary							
				Sanctioned by Government	Sanctioned by Head of Department	Sanctioned by Head of Office		Sanctioned by Government	Sanctioned by Head of Department	Sanctioned by Head of Office		Pay	D.A.	C.C.A.	Pay

				t	artm	ces		t	artm	ces									
1	2	3	4				5				6							7	

ANNEXURE "B"

(Referred to in paragraph 146-A)

1. Public Works Department.
2. Animal Husbandary Department.
3. Agriculture Department.
4. Planning Department.
5. Panchayati Raj Department.
6. Directorate of Fruit Utilization.
7. Co-operative Department.
8. Home Guard and P. R. D. Establishment.

CHAPTER VIII— **CONTINGENCIES**

Definition

150. The term "contingencies" represents the following kinds of expenditure incurred in a department :

(a) Items of expenditure which are connected with the technical working of a department or represent its main or proper activities, viz.. "Purchase of medicines and apparatus in hospitals, dietary or clothing charges of the inmates of a hospital or jails ; purchase of raw materials for jail manufacture ; purchase of manure and seed in the Agriculture department ; of exhibits for a museum or books for a library."

(b) Charges which are incidental to the management of an office as an office, and which are therefore common to all departments, viz.—

"Purchase of stationery, books, periodicals and furniture ; service postage and telegram charges ; hot and cold weather charges ; pay of menials ; clothing and liveries ; office rent and other petty office expenses."

151. (Deleted).

152. The rules in this chapter apply primarily to contingencies as defined in paragraph 150, but "other expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules prescribed for the purpose.

NOTE—The term "other expenditure" includes such classes of expenditure as grants to educational institutions, political pensions, scholarships, medical and of other grants to local bodies, grants to religious or charitable institutions, expenditure from the discretionary grants, placed at the disposal of the Governor, Commissioners and district of officers, compensation to Government servants for accidental losses, contribution to public, exhibitions, fairs and rewards. Classes of expenditure such as conservancy and works charges of the forest department ; works expenditure of the public works department, etc. are of different nature, separate rules are prescribed for them in the rules pertaining to those departments. Volumes VII and VI of the Handbook.

Classification

153. Contingent charges incurred in connection with transaction of Government business are divided into the following classes :

- (a) Contract contingent charges, i.e. those for which a lump sum is allotted annually by Government within which the Government servant may incur expenditure as required without further sanction of any kind. They generally consist of charges the annual incidence of which can be averaged with reasonable accuracy.
- (b) Charges regulate by scales, such as rewards for destruction of wild animals, etc.
- (c) Special contingencies, i.e. charges whether recurring or non-recurring, which cannot be incurred with out the previous sanction of superior authority.
- (d) Contingencies of heads of departments and other officers, passed on fully vouched bills which do not require counter-signature.
- (e) All contingent charges which cannot be dealt with under clauses (a), (b), (c) or (d) above ; these must be dealt with as countersigned contingencies, i.e. charges which are controlled and reviewed by heads of offices and departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Accountant General.

NOTE—The classification under the above heads of the contingent charges of the several departments and officers in this State will be found in appendices B—F of the Treasury Manual.

154. Subject to any orders of Government or controlling authority, a Government servant is allowed to draw money from the Treasury or from the Bank by cheque if so authorised for contingent expenses incurred in connection with transaction of Government business within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required, but other contingent charges should be incurred strictly in accordance with the rules and orders applicable to them. For instance, in the case of charges which are regulated by scales, previous sanction should be obtained for any departure from the scales; similarly, in the case of special contingencies the sanction of the competent authority should be obtained before a charge is incurred.

NOTES—(1) Detailed rules regarding payment of contingent bills by cheque are given in Appendix VII.

(2) The following officers have been authorised to draw cheques for payment of contingent bills :—

- (i) Superintendent, Printing and Stationery, Allahabad.
- (ii) General Manager, Vibhuti Glass Factory, Ramnagar, Varanasi.
- (iii) Nideshak, Soochna Avam Jan Sampark Vibhag, U.P.

155. The rules and orders indicating the powers of the Government, and those regulating the powers of the Heads of Departments and other subordinate authorities in respect of contingencies and other expenditure, will be found in the Book of Financial Powers, Volume I of the Handbook.

156. No pay of any kind and no additions to pay may be charged as contingent expenditure. The pays of employees belonging to any of the several classes enumerated in Annexure "A" to this chapter will, however, be drawn on contingent bills,

NOTES—(1) The whole-time Government servants who were paid from contingencies till March 31, 1947, and were (with effect from April 1, 1914), being treated as temporary and non-pensionable and also whole-time government servants paid from contingencies till March 31, 1947, who held permanent

and pensionable posts (having been taken into service, before April 1, 1914, when the posts in question were pensionable) are, with the exception of certain employees in the household of the Governor mentioned in Annexure "A" to this chapter paid from establishment section of the budget with effect from April, 1, 1947.

(2) Subject to any general or specific orders issued by Government from time to time and subject to the condition that the rates of dearness and other allowances prescribed by Government are not altered in any way, drawing officer may employ additional men paid from contingencies or sanction alterations in the rates of pay of the existing employees paid from contingencies without reference to Government so long as the budget provision is not exceeded.

(3) The rule for recurring contingencies (vide paragraph 165) does not apply to contingent payments on account of establishment paid for under rule.

(4) Inferior servants employed temporarily for short periods in connexion with a held a camp or exhibition or on other such purely seasonal or occasional work should however, continue to be paid from contingencies and it is not necessary to create temporary posts for such employees.

157. Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually paid for the period for which they were entertained inclusive of the period of notes, if any, given under paragraph 157-A. The Accountant General will call for some of the paid muster rolls (in Form no. 30-E) in each quarter and check them to see that they are properly maintained.

In the case of all other inferior servants a certificate in the following form should be furnished by the disbursing officer :

"Certified that all inferior servants whose pay has been charged in this bill were actually entertained in the service of the Government during the period concerned."

157-A. The terms of engagement of daily rated labour in the employment of the Uttar Pradesh Government, who are paid at intervals of a week, fortnight or a month, should include express provision for a specified period of notice of termination of service except in the case of misconduct. But, labour employed for specific jobs or by way of substitutes will not be entitled to any notice ; in the case of the former, employment will terminate with the work and in the case of the latter on return of principals.

(2) The period of notice will be seven days in the case of personnel paid weekly and fourteen days in the case of those paid fortnightly or monthly. These will be the minimum periods of notice, and whenever provisions already exist prescribing a longer notice, such provision will be continued.

(3) In the absence of an express provision for notice in the term of engagement in any case, the period of notice shall be as specified in the first sentence of sub-rule (2).

[General rules](#)

158. No Government servant may, without previously obtaining an extra appropriation incur expenditure in excess of the amount provided for contingent charges under the head of the account concerned, and when a Government servant exceeds the annual appropriation he will be held personally responsible for the excess. In the case of contract contingencies disbursing officers have full liberty to expend the sanctioned grant under each major head, but excess expenditure over a contract grant can only be permitted by Government. It must be distinctly understood that when a contract allowance is once fixed it cannot, under any circumstances whatever, be exceeded without the previous sanction of the Government and that this will only be given in cases of extreme necessity. It will not be sufficient to show that unavoidable or unforeseen expenditure has to be incurred in excess of the provision under one

or two items ; it must be proved to the satisfaction of the Government that the contract sum, as a whole was insufficient; and that the excess could not be met by strict economy under other heads. When a number of items are included in a lump grant saving with good management, will always be possible under some heads ; and Government servants must learn to limit their expenditure by the sum placed at their disposal. An additional appropriation, even if made, is liable to be retrenched from the appropriation of the following year.

Prompt settlement of claims against the Government

159. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the appropriation of another year. If possible, expenditure should be postponed till the preparation of a new budget has given the opportunity for making provision, and till the sanction of that budget has supplied means, but on no account may charge be actually incurred in one year and thrown on the appropriation of another year.

Inevitable payments

160. The want of appropriation in the estimate does not operate to prevent payment of any sums really due by the Government, nor the want of sanction to prevent record of any actual payment.

161. Money indisputably payable should never be left unpaid ; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

NOTES—(1) For a fuller explanation of the intentions of the orders in paragraphs 159 to 161, see paragraphs 12, 95 and 104 of the Budget Manual.

(2) The provisions of paragraphs 159 to 161 are applicable not only to contingent charges dealt with in this chapter, but also generally to claims of all kinds against the Government.

162. No money should be withdrawn from the Treasury unless it is required for immediate disbursement. It is highly objectionable to draw money on contingent bills for the payment of the value of article before they are supplied, for the prosecution of works, the completion of which is likely to take considerable time or in order to prevent the lapse of appropriation. In special cases when advance payment is found necessary, the Heads of Departments and Administrative Departments of Government may draw advance up to Rs. 25,000 in each case under the rules contained in Annexure-B to this Chapter, but such advances may be made only on the distinct understanding that any loss resulting therefrom will be made good by the Government servant concerned.

In all other cases, not covered by the rules contained in Annexure-B to this Chapter and those above Rs. 25,000, prior sanction of Government in the Finance Department for drawal of advance will be necessary.

(Correction Slip no. 53, dated 24-5-1985)

[Vitta (Lekha) Anubhag-1, File no. 15/1 (1)-69.]

NOTE—For advances and payments on account in connection with civil works, see paragraph 312.

163. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case the joint appropriation may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

164. Contingent charges are to be recorded and treated in the accounts as charges of the month in which they are actually disbursed from the Treasury.

Recurring Contingencies

165. No charge which binds the Government beyond a single payment may be incurred without the sanction of the competent authority.

Exception 1—The sanction of the Government is not required to the payment of municipal or cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority, and the assessment certified to by the executive engineer concerned in respect of buildings borne on the books of the Public Works Department, or in respect of other Government buildings by the departmental officers concerned. If in any case, the Head of a Department or an office considers that the assessment is excessive he may represent the matter to higher authorities.

Exception 2—The sanction of the Government is not required to the payment of electric and water charges provided that the original electric and water instalments were sanctioned by the competent authority.

NOTE—For other rules relating to recurring contingencies, see Appendix X.

Purchase of Service Postage Stamps

165-A. The use of service postage stamps should be restricted, as far as possible, to letters definitely "O.I.G.S." and so marked Government servants who indent for service stamps are required to certify that the stamps for which an indent is preferred and required for the purpose of prepaying the postage on communications which are bona fide on the service of the State or are otherwise covered by an entry in the list in rule 167 of the Indian Post Office Rules. These Government servants should be careful to distinguish between service communications and those issued on behalf of public bodies, not mentioned in the list referred to above, with whom they may be associated.

166. The following procedure should be adopted by Government servants in obtaining service postage stamps:

I—Government servants who draw money from the Treasury on contingent bills

A bill in a special form should be prepared by disbursing officers, containing provision for their acknowledgement of the receipt of the stamps indented for, and will be treated in the same way as a contingent bill for drawing cash from the Treasury. No sub-voucher in support of the entry in the bill will be required, as no cash is paid into the Treasury.

II—Government servants who draw money by cheques from Treasuries

Cheques to be presented in payment of the value of service stamps should be drawn in favour of the Government servant (designation without name) who supplies the stamps, whether they are drawn by the Government servant who indents for the stamps, or by a departmental indenting officer on the indenting officer's requisitions and should also be accompanied with details in Form no. 42-A.

NOTE—Cheques issued by various departments for the payment of service postage stamps may be drawn in favour of Treasury Officers and accounted for direct at the Banking Treasuries without presentation at the Bank.

167. In the case referred to in rule I under paragraph 166, the Treasury Officer should pass the bill for payment by transfer, have the stamps issued, and enter the amount in the list of payments, crediting the value of the stamps to the head to which the cash realized is credited.

168. In the case referred to in rule III under paragraph 166 the stamp officer will submit the bills to the Accountant General in support of the issues in the stamp account in the same way as other Treasury Officers.

Responsibility of different authorities

169. Every Government servant should exercise the same vigilance in respect of expenditure incurred in connection with transactions of Government business as a person of ordinary prudence would exercise in spending his own money. The drawing officer is responsible for seeing (1) that vouchers are prepared according to rules, (2) that the money is either required for immediate disbursement or has already been paid from the permanent advance, (3) that the expenditure is within the available appropriation, (4) that all steps have been taken with a view to obtain an additional appropriation, if the original appropriation has either been exceeded or is likely to be exceeded, and (5) that in the case of contract contingencies, the proposed expenditure does not cause any excess over the amount fixed for these contingencies.

170. The check of contingent expenditure by heads of offices should not be regarded as a matter of routine ; drawing officers are directly responsible for the final check although it may be necessary to delegate the mechanical portion of the functions to office subordinates.

Responsibility of controlling authority

171. It is the duty of a countersigning officer to see (1) that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates, (2) that previous sanction for any item requiring it is attached, (3) that the requisite vouchers are all received and in order, (4) that the calculations are correct, specially (5) that the appropriations have not been exceeded or are not likely to be exceeded, and (6) that the Accountant General is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he should communicate with the disbursing officer and insist on its being checked. He should also arrange with his subordinate officers for reporting to him the expenditure to enable him to exercise a check on the total expenditure against the total appropriation under his control.

172. In every case in which there is a proportionate excess of expenditure, the bill should be submitted to and signed by the controlling officer himself, and the note mentioned in paragraph 171 should be that of the controlling officer himself and not that of any office assistant. The signature to the certificate must be distinct from that to the bills. When the controlling officer does not himself countersign the bills, he should review and sign the contingent register monthly.

172-A In cases of contingencies all sub-vouchers, whether they are to be retained in the Office of the Drawing and Disbursing Officer/Controlling Officer or to be submitted to the Accountant General, should be cancelled or so defaced or so mutilated by the Drawing and Disbursing Officer concerned that they cannot be used again. (Correction slip no. 10, dated July 16, 1981) [Vitta (Lekha) Anubhag-1. File no. 15 (3) /1980]

Records of contingent expenditure—Contingent registers

173. A register of contingent expenditure shall be kept in each office and the initials of the head of the office or of a gazetted Government servant to whom this duty has been delegated by him, shall be entered against the date of payment of each item.

This register will be in Form no. 13 in which the Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the appropriation for contingencies of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed and a single column allotted for the more varied items; if the appropriation be parcelled out under many detailed heads, the most common will have each its own column with the appropriation noted at the top, while the rest with their appropriations will be thrown into the column of

miscellaneous charges, Any charge, falling under any of the separate columns, but requiring explanation should be described in the column headed "Description" though the amount of it is entered only in the special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (e.g. rent or punkha-pullers) entered in the other column belong.

NOTES—(1) If more convenient a separate register may be maintained of each class of contingent charges (see paragraph 153).

(2) If during the absence of the head of the office and of the gazetted Government servant to whom the duty has been delegated, the entries have been initialed by any other Government servant, the register must be reviewed and the entries re-initialed by the head of the office or such gazetted Government servants on return to headquarters.

The Commissioners of Divisions may authorize their Assistants and Office Superintendents to initial items of expenditure in the contingent register.

174. As the office cashier pays away any money he will enter in the contingent register the date, name of payee, and number of sub-vouchers in the three columns of the left, and the amount in the proper column ; and, in the case of any charge requiring explanation he will also take against the description the initials of the Government servant incurring it. Regarding the entries to be made in the final columns see paragraph 185.

175. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the appropriation for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see paragraphs 190 and 191) from the commencement of the year up to the end of the last expired month.

[Bills for Encashment](#)

176. (a) When it is necessary to draw money for contingent expenses from the Treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, or when transfer of office takes place, the cashier will rule a red ink line across the page of the contingent register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent expenditure. He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinize the entries, initialling the entries in the contingent register if this has not already been done by him and sign the bill which the cashier will then date and number and present for payment at the Treasury.

Note : The Drawing and Disbursing Officers should as far as possible, club together the various petty claims relating to Office expenses, supplies of stores, scholarship bills etc. and prefer consolidated bill except in cases where cheque system of payment not having been introduced the bills for lesser amount for the supplies made or services rendered are to be endorsed to parties concerned. (C. S. No. 76 Dated 9-9-1987) [Vitta (Lekha) Anubhag-1, File No. 15 (3)/81]

(b) The heads of contingent expenditure should be entered in manuscript in the bill and the totals posted against them. In the case, however, of expenditure requiring explanation, full details of the charges should be entered in the bills except when they are given in the sub-vouchers sent to the Accountant General.

NOTES—(1) When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

(2) The power to draw contingent bills under their own signature has been delegated to the following officers subject to the conditions, if any noted against them:

Superintendent of Government Gardens, Allahabad, Agra and Kumaun.	
Superintendent Reformatory School, Chunar.	Contingent bills for dietary charges, clothing and bedding raw material and coal and other supplies for water-works should be countersigned by the Assistant Director of Education.
Head masters of Government schools.	Bills for scholarships of their schools.
Supervisor of Agricultural Schools, Uttar Pradesh, Bulandshahr.	
Sub-divisional Officer, Mus-soorie, district Dehra Dun.	In respect of all contingent bills of the sub-division.
Assistant Superintendent, Chakrata Sub-division, district Dehra Dun.	Ditto
Farm Superintendent, Hempur.	Bills on account of wages of coolies of Tarai and Bhabar Cattle Farms. The bill shall, however, be countersigned by the Deputy Director of Agriculture-in-charge of the Cattle breeding Operations.

(c) Contingent bills which include charges on account of purchase of goods on which Sales Tax has also been charged should be supported by the following certificate signed by the drawing and disbursing officer in cases where the amount of Sales Tax paid on any individual transaction exceeds the monetary limit of Rs. 200:—

"Certified that in the case of sub-vouchers attached to the bill and those retained in my office relating to the purchase of goods on which Sales Tax has been charged, the goods have not been exempted under the Central/State Sales Tax Act/or the Rules made thereunder and that the amount paid on account of Sales Tax on those goods are correct under the provisions of that Act or the rules made thereunder and that in the case of supplies against regular contracts, the relevant contract includes a specific provision that Sales Tax is payable by Government."

NOTE—The limit of Rs. 200 should-however not be taken as absolving the drawing and disbursing officers from the responsibility for verifying the admissibility and correctness of tax falling below the above limit.

176-A. (1) Subject to any order or instruction issued by the Government in this behalf, a contingent bill for payment to suppliers, etc. which cannot be met from the permanent advance, may be endorsed for payment to the party concerned. This procedure shall not apply to cases where the disbursing officer is authorized to incur expenditure by drawing cheques on the Treasury.

(2) Whenever under the provisions of this rule a contingent bill is endorsed to a private party, the drawing officer shall, before signing the bill, obtain the specimen signature of the party on the body of the bill which he shall attest before signing the bill. The drawing officer shall simultaneously issue an advice direct (not through the endorsee) to the Treasury Officer and the Bank, giving full particulars of the bill. The bill must atonce be entered in the contingent register and a note made to the effect under the initials of the drawing officer that the amount has been drawn.

Where the endorsee wishes to collect payment on the bill through a messenger, other than a banker, the messenger must produce a letter of authority from him in Form No. 85. A copy of the form may be obtained from the drawing officer concerned.

(3) An endorsement on a contingent bill by a drawing officer in favour of a messenger is not an endorsement for the purpose of this rule.

NOTE—Endorsements will in all cases remain current for three months only, counting from the date of issue. In the case of bills issued in the last quarter of the year, however, an endorsement should be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.

Contract Contingencies

177. (Deleted) [Correction slip no. 11 date 16-07-1981] [Vitta (Lekha) Anubhag-1 File no. 15(3)/80]

Contingent charge not countersigned

178. Government servants whose contingent bills require no counter-signature, and who do not embody in their bills charges of any officer dealing separately with the Treasury, should draw money from the Treasury by bills in Form no. 14 showing full details of the charges.

NOTE—(1) The following illustration explains the second condition. A, whose bills do not require counter-signature, has subordinates, who hold part of his permanent advance and replenish themselves in funds by sending paid vouchers to A and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require counter-signature; but his subordinates are allowed to deal direct with some Treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and as subordinates.

NOTE—(2) The limit of Rs. 1,000 referred to in Form no. 14, above which vouchers are to be submitted to the Accountant General is subject to alteration by the Comptroller and Auditor-General.

Charges regulated by scales and special contingencies

179. Charges regulated by scales and special contingencies which require the previous sanction of superior authority before they can be incurred should be drawn in the abstract bill form with a full description of the charges and accompanied by sub-vouchers. In the case of special contingencies, the orders of the sanctioning authority should be quoted; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent upto date under the sanction.

180. The following items of contingent expenditure are regulated by scale sanctioned by the Government and do not require the counter-signature of a controlling officer. They should be drawn on a special bill Form (no. 15) supported by suitable certificates printed therein :

- (1) Dieting of orphans.
- (2) Rewards for destruction of wild animals.
- (3) Fees for registering emigrants.
- (4) Clothing of peons, i.e. liveries and warm clothing.
- (5) Allowances to witness and jurors attending the High Court.
- (6) Diet allowance to complainants and witnesses in Civil and Sessions Courts.
- (7) Diet to witnesses and assessors in criminal courts.
- (8) Feed of cattle in dairy farms.

181. Bills for diet of patients in hospitals and dispensaries and in lunatic asylums should be presented for payment, accompanied by necessary vouchers in support of the charges detailed therein, together with a certificate stating the number of each class of patients reduced to single days, no detailed countersigned bills are to be submitted. In cases in which diet charges are in excess of the maximum rates prescribed by the Government, the following certificate should be recorded on the bill :

"Certified that on special medical grounds patients had to be kept for—days on a more liberal diet than that sanctioned by Government."

Countersigned Contingencies

182. In the case of contingencies countersigned after payment the number assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form 16) should be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 1,000.

Detailed Bill

183. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of contingent charges countersigned after payment, be prepared in Form no. 17 headed not payable at the Treasury, and showing the monthly total of each column, with description of each charge requiring explanation; the numbers assigned to the sub-vouchers will be entered in detail against each item, at the foot will be memorandum of the number and date of every contingent bill cashed at the Treasury and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the Treasury within the month. It will be signed by the Head of the office and submitted to the controlling officer, or if there be no controlling officer to the Accountant-General direct by the end of the next month.. (Last sentence substituted and Note below this para deleted vide C. S. no. 91 dated 06-04-1989.) [Vitta (Lekha) Anubhag-1 File no. 10(22)/82]

(b) If in any month the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

NOTES—(1) A district officer need not personally given the certificate required from a disbursing officer; he may delegate the duty to one of his gazetted subordinates.

(2) These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government servants in their official capacity even, to take an instance, from the wards rate fund.

(3) When in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the district officer to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

184. On receipt of the monthly detailed bill in the office of the controlling officer, its figure will be transcribed in a register in Form No. 42-J. The bill will then be reviewed by the Controlling Officer with the sub-vouchers. Any disallowance, with the number of the sub-vouchers concerned and explanation of the objection will be noted on the bill and in the relevant column of the register, and the amounts shown in the register in the columns effected will be corrected in red-ink, the controlling officer will then, after completing all the columns of the register and signing the bill send the bills to the Accountant-General within three months.

If any correspondence is being done with the drawing and disbursing officer regarding admittance of any claim relating to detailed contingent expenditure bills, it should be ensured that final decision in the matter is taken within the aforesaid period of three months and that the detailed contingent-bills shall not be detailed. (C. S. No. 91 Date 6-4-1989) [Vitta (Lekha) Anubhag-1 File No. 10 (22)-82]

NOTE (1) deleted vide C. S. No. 91 dated 6-4-1989 [Vitta (Lekha) Anubhag-1 File No. 10 (22)-82]

Note: In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible Government servant authorized by the countersigning officer.

Disallowance

186. After despatch of the bill to the Accountant General, the countersigning officer should communicate any disallowance to the disbursing officer and its amount should be without fail refunded by short drawings on the next contingent bill presented at the Treasury for the same department ; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of..... Rs..... " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn ; after the total of the sub-vouchers in the next bill presented at the Treasury would be entered "Add amount of disallowance from bill of..... refunded by deduction from contingent bill no., dated and re-allowed as per" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

NOTE—(1) It will be observed that the totals in the disburser's register are those of amount charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Contingencies Countersigned before Payment

187. Bills for these charges should be drawn in form no. 18.

Inspecting Officers' Bill

188. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different Treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one Treasury ; and in this case it will be well to require details at the foot of the bills of the places of payment of the several encashed bills as well as their date and amounts. But the amounts drawn will all be taken as final payments and not as advances.

Inter-departmental Transfers

189. The principles and rules prescribing the conditions under which one department of the Government may charge another department for service rendered or articles supplied to it, and the procedure to be observed in recording such charges in the Government accounts are given in Appendix IX. Petty and casual supplies made for the convenient transaction of Government business to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

NOTES—(1) This rule is subject to the provisions of paragraph 85 when different Governments are concerned.

(2) The Government have declared the Government Press as a commercial department to the extent mentioned in Appendix IX.

190. In the case of work done by a Government factory (such as a jail, workshop), or other authorized transfers, the Government servant in-charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the Government servant supplied or served, who on approving the invoice, will countersign all, and return one copy to the supplying Government servant, noting the amount of the work bill in the contingent register.

The Government servant served will attach to the contingent bill for the current month another copy of the invoice, while the third copy will be filed in his office.

NOTES—(1) Bills for telephone charges should be forwarded in duplicate, one copy of which after approval and counter signature will be returned to the supplying officer.

(2) Bills in respect of stores, etc., purchased through the Indian Stores Department are not governed by this paragraph, but by the special rules framed by the Central Government. In the case of such bills, unless there are instructions to the contrary, the consignee should retain only one copy of the bill for record in his office, the particulars and amount whereof should be noted in the memorandum of expenditure in his contingent bill which need not be supported by a copy of the bill as is required in the case of other work bills mentioned in this paragraph.

(3) In the case of registration and inspection of Government boilers, the fees for which exceed Rs. 100, the Government servant applying for registration and inspection should prepare the invoice in quadruplicate and should forward with the application two copies of it, duly accepted, to the Chief Inspector of Factories and Boilers, Uttar Pradesh, one of which will be kept for record in the Chief Inspector's Office while the other will be sent by him to the Accountant General for necessary adjustment. Of the remaining two copies, one will be filed in the office of the Government servant and the other will be attached to the contingent bill for the current month.

(4) The following instructions should be printed in all forms of invoices for the supply of stores, etc. and the countersigning officer should be required to comply with them before a bill is countersigned :

It is essential for account and audit purposes that the entries below be filled in. Failure to do so will result in unnecessary delay and return of the invoice for compliance.

- (i) Head of charge (Major, Minor and sub-head, primary and a secondary unit).....
- (ii) Month and year to which charge relates.....
- (iii) Designation of the Accounts Officer to whom the charge is debitable.....
- (iv) Name of the state to which debitable.....

191. The amount of the invoice referred to in paragraph 190 will not be charged by the Government servant served as a disbursement among the charges included in the contingent bill but will be included in the statement of account at the foot of the bill in order to work out the available balance of his appropriation. Before despatching his monthly bill, he should also post the amount of the invoice in his contingent register and include it in the forward total in order that he may agree that forward total with that shown in the statement of account on his contingent bills. In the register of the countersigning officer the amount of the invoice will in like manner be separately entered.

NOTE—The Government servant served cannot charge the amount in his contingent bill, as no cash payment made but only a book adjustment in the Office of the Accountant General ; but the amount available for contingent expenditure, is reduced, and so, to work out the available balance, a note is made in the register of contingent expenditure and in the statement of account at the foot of the bill.

[Expenditure for other Government Servants](#)

192. It is often expedient for a Government servant to make purchases or incur expenditure in another district making his arrangements through a Government servant in that other district. If the amount to be

paid on account of contingent expenditure incurred in this way is not less than Rs. 50 payment may be made by Bank Draft, but otherwise every Government servant who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by Bank Draft from the Government servant at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the Government servant requiring the expenditure is attached and therefore a Government servant should address his application for any service to the principal officer of his department in the district indented on, e.g., a police officer should ask the district superintendent, not the magistrate to purchase blankets for him. The magistrate in such a case would pass on the indent, or the voucher if he has supplied any article to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra appropriation, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating Government servant.

NOTE—This rule does not apply also to expenditure chargeable to local funds, or to other Governments, recovery of which shall be effected in accordance with the rules in Appendix IX.

Miscellaneous

193. Miscellaneous rules regarding contingent expenditure on certain subjects are given in Appendix X.

ANNEXURE "A"

(Referred to in paragraph 156)

1. Punkha mazdoor.
2. Waterman for summer season.
3. Part-time sweepers.
4. Casual labourers.
5. Seasonal farm and garden servants.
6. Khas tatti watermen.
7. Casual dak runners.
8. Drummers.
9. Disinfecting gang mazdoor, gangmen and jamadars of malaria control units.
10. Skilled and unskilled labourers employed in agricultural engineering workshops.
11. The following classes of servants in the household of the Governor :
 - (1) Steward.
 - (2) Assistant steward.
 - (3) Motor drivers and cleaners.
 - (4) Camp bearers.
 - (5) Khidmatgars.
 - (6) Cooks.
 - (7) Cooks' mates.
 - (8) Mashalchis.
 - (9) Bhistis.
 - (10) Baker.
 - (11) Baker's mate.
 - (12) House sweepers.
 - (13) Livery chaukidars.
 - (14) Tennis boys.
 - (15) Dhobies.
 - (16) Sodawater man.
 - (17) House tailors.
 - (18) Billiards marker.
 - (19) Boat-house establishment.

ANNEXURE—B

Subject—Advance payment to the private firms for supply of materials-repair and maintenance of machines. [Finance Department G. O. no. A-I-2774—X—15-1 (1)-69, dated October 25, 1983]

संख्या ए-1.2774 (1)A दस-15-1 (1)—69ए तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित %—

- (1) समस्त कोषाधिकारी, उत्तर प्रदेश।
- (2) महालेखाकार, उत्तर प्रदेश—५, ८ तथा ११ इलाहाबाद।
- (3) निदेशक, कोषागार एवं लेखा, उत्तर प्रदेश, लखनऊ।
- (4) सचिवालय के समस्त अनुभाग।

आज्ञा से,
जी०एस० श्रीवास्तव
संयुक्त सचिव।

षासनादेश संख्या ए—1—2774/दस—15/1(1)/69, दिनांक 25.10.83 का अनुलग्नक

"When the Contractor abandons the work/supplies before its due completion or when the contract is determined under the provisions of the contract or when under the provisions of the contract the work/supplies is/are taken out of the contractor's hands to be executed made by the Government or by other persons at the risk and expense of the contractor, then and in any such case the amount of the advance which remains unaccounted for under the provisions of the contract against the work done/supplies made shall be forthwith repaid by the contractor to the Governor together with interest thereon at twelve per cent per annum from the date of abandonment determination or taking the work/supplies out of the contractor's hands as hereinbefore provided to the date of repayment of the full amount. The contractor further agrees that he shall, in addition, pay to the Governor all the costs, charges and expenses incurred by the Governor towards the recovery thereof." (Correction Slip No. 54 dated 24-5-1985). [Vitta (Lekha) Anubhag-1 File No. 15/1 (1)-69.]

CHAPTER IX—

MISCELLANEOUS CHARGES

Refunds of Revenue

194. No useful check can be exercised over refunds of revenue in the office of the Accountant General except in cases where full details of the collections of such revenue are received in that office either in the Treasury accounts or in other documents. It is, therefore, essential that every refund should be noted against the original credit in the departmental accounts where all sums are entered in detail. The voucher for refunds (Form no. 19) provides for a certificate of such note having been made.

NOTE—For rules laying down when and in what manner amounts due for payment as refunds of certain classes may be drawn and disbursed, see clause (c) of paragraph 343 and the note thereunder.

195. The Government servant who receives the refund should fill columns 1 to 5 of the form and sign the certificate at the foot, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

Exception—The credit for refund of Sales Tax shall not be verified by the Treasury Officer or Sub-Treasury Officer. Refund of Sales Tax shall be made in the manner mentioned in the Uttar Pradesh Sales Tax (Second Amendment) Rules, 1985 (Correction Slip no. 50, dated April 8, 1985) [Vitta (Lekha) Anubhag-I, File No. 15(1)-82]

196. The sanction necessary for refunds of revenue is regulated by the orders of Government and subordinate authorities. These orders will be found in departmental manuals.

197. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are regulated by the rules in the Stamp Manual.

Compensation for Land

198. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894, is regulated by the rules in Appendix XI. Detailed instructions on the subject will also be found in Chapters XIV to XXI of the Revenue Manual.

199. In the case of land acquired by private negotiations the Government servant who settles the price, etc. should draw up Form no. A prescribed for use in the case of an awards, and this should be made the basis of the subsequent payments.

200. Rules relating to the acquisition of land for railway purposes are given in Chapter XXI of the Revenue Manual.

201. Before application is made for the acquisition of land for public purposes, the necessity of the appropriation must be clearly established and an estimate framed of the compensation to be paid and of the revenue to be remitted. It should also be stated that formal acquisition under the Land Acquisition Act is considered preferable to purchase by private contract or that the latter course has been found to be impracticable. When easements are found to exist, purchase by private contract should not be adopted, inquiry should invariably be made into the existence of easements, the results being mentioned in the application for acquisition.

202. All heads of departments should report to Government in the Revenue Department whenever any land taken for a public purpose is relinquished by their department. It will be sufficient to specify the situation and area of the relinquished land.

203. When a special officer is employed for the acquisition of land for any department, the expenditure on account of pay, allowances and leave and pensionary contributions of himself and his establishment, contingencies, etc. is chargeable to that department as part of the cost of land. When the land is taken up by a civil officer, not specially employed for the work, the pay and allowances of the officer and the charges of his ordinary establishment and contingencies are finally brought to account in the Civil Department as part of the cost of the Collector's establishment but any special charges incurred in connexion with the acquisition of the land in question, on establishment, contingencies, etc., are borne by the department for which the land is acquired (See note 2 under (8) Appendix IX).

NOTE—The above rule does not interfere with the powers of the Government to waive recovery of the special charges incurred in connexion with the acquisition of land for local bodies.

[Discount on Stamps](#)

204. Discount upon stamps is allowed to certain classes of vendors upon fixed rules, and is given by deduction from the purchase money. Detailed rules on the subject will be found in the Stamp Manual.

205. (Deleted).

[Secret Service Expenditure](#)

206. The statement at the end of this paragraph shows the items paid out of the revenues of the State which it has been decided to class as Secret Service expenditure. The controlling officer mentioned in column 2 of the statement will maintain a contingent registers in Form no. 13 in which the date and the amount of each contingent bill will be entered with a note of the progressive expenditure. Within the amount of appropriation placed at his disposal each year the officer may draw bills for such sums as may be necessary. Such bills will not be supported by vouchers. The general control of the expenditure against the appropriation will be vested in the controlling officer mentioned in column 2 of the statement, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the appropriation is voted. Every controlling officer will maintain in the form of a cash-book a secret record of all transactions connected with the, "Secret Service Expenditure." This record shall contain the amount and the date of each payment and such indication of its nature as the certifying officer mentioned in column I of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him. The amounts drawn

from the Treasury on contingent bills will be entered in the cash book on the receipts side, the number and the date of the bill being noted against the entry. The certifying officers mentioned in column I of the statement should conduct at least once in every year a sufficiently real administrative audit of the expenditure incurred by the officers mentioned in column 2 and furnish a certificate to the Accountant General in the following form not later than December 31, following the year to which it relates—

I certify that I have conducted an administrative audit of the expenditure and that the amount actually expended by me/..... for secret service in the year ending March 31, 19, was Rs.....; and that the balance in hand on the said March 31, 19, was Rs.....; and that this balance was surrendered by short drawing in the first bill presented during the year 19 and I declare that the interests of the public service required that the above payments should be made out of secret service funds and that they were properly so made.

The accounts of secret expenditure will not be subject to scrutiny by the Accountant General.

Statement

Officer who will certify the expenditure	Controlling officer	Head of account under which provision is made in the budget	Nature of expenditure
1	2	3	4
2. Inspector-General of Police	Deputy Inspectors-General of Police Criminal Investigation Department, Deputy Inspector-General of Police Intelligence Department, Range Deputy Inspectors General of Police and Assistant Inspector-General, Railway Police.	255—Police—Non-Plan—(GA) Apradh Anusandhan Evam Satarkta (1) Guptchar Anughag (Ka) Mukhya-9 Gupta Seva Vyaya.	Expenditure on account of collection of secret intelligence and secret Police enquiries and investigation which are not to be divulged.
(Correction Slip no. 47, dated March 20, 1984) [Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].			
6. District Magistrates	District Magistrates	253—Zila Prashasan—Ayojnater—Kha-Adhisthan-I—Collectory Adhisthan—Gupta Seva Vyaya and 299—Vishesh Evam Pichhray Huea Kshettra (III)—Collectory Adhisthan-14—Gupta Seva Vyaya.	Expenditure of Development of their sources of intelligence
(II) Commissioners of Divisions...	Commissioners of Divisions	Ditto	Ditto.
(III) Ayukta & Sachiva, Information Department, U.P.	Ayukta & Sachiva, Information Department.	Ditto	Ditto.
(IV) Director Information and Public Relations, U.P.	Director, Information and Public Relations, U.P.	Ditto	Ditto.

(V) Secretary to Mukhya Mantri, U.P.	Secretary to Mukhya Mantri, U.P.	Ditto	Ditto.
(VI) Home Secretary, Government of U.P.	Home Secretary, Government of U.P.	Ditto	Ditto.
(Correction Slip no. 47, dated March 20, 1984) [Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].			
(VII) Finance Secretary Government of U. P.	Finance Secretary Government of U. P.	Ditto	Ditto
(Correction Slip no. 65, dated 22-08-1986) [Vitta (Lekha) Anubhag-1, File no. 15 (4)-76]			
8. Director of Vigilance	Director of Vigilance	265—Anya Prashasanik Sevayon—Ayojnatar—Ka—Satarkta—II—Satarkta Nideshalaya—9—Gupta Seva Vyaya.	Expenditure on secret enquiries and investigation.
(Correction Slip no. 47, dated March 20, 1984) [Vitta (Lekha) Anubhag-1, File no. 15 (4)-76].			
9. Secretary, Public Service Commission, U.P., Allahabad	Secretary, Public Service Commission, U.P., Allahabad	251-Public service Commission, NON PLAN-A-State Public Service Commission (charged)	Expenditure incurred on remunerations paid to examiners, paper setters and printing of examination papers of the examinations, held by Public Service Commission, Allahabad
10. Director, Education U.P. (Higher Secondary)	Secretary, Board of High School and Intermediate Education U.P. Allahabad,	277, Shiksha-kha Madhyamik Shiksha IX. - Anya vyaya (1) Madhyamik shiksha Parishad	Expenditure on printing of question papers of High School and Intermediate Examinations.

(Correction slip no. 9 dated 05.01.1981) [Finance (Accounts)] Section-1 File no. 15(4) /76]

207. (Deleted).

208. (Deleted).

Payments of Grants-in-aid and Contributions

209. Grants-in-aid and contributions may be paid by cheque in cash, by transfer credit voucher or through a bill countersigned by the sanctioning authority or such other Government official as may be nominated for the purpose. All such bills, unless in any case Government direct otherwise, shall be prepared and vouched for by the grantees and presented to the countersigning authority as indicated above. Orders sanctioning the payment must be quoted on the bill in each case and grantee's copy of the Government Order sanctioning the grant should also be attached to the bill. It is necessary that in every case an officer not below the rank of a drawing and disbursing officer is invariably nominated for disbursing the amount or countersigning the bill. The Treasury Officer shall refuse payment of all bills which do not bear the signature or counter-signature of the sanctioning authority or such other Government official as may be nominated in this behalf. Such bills will be drawn on Form no. 42-G.

NOTES—(i) The officer nominated for the purpose will be responsible for maintenance of the grants-in-aid register as in Annexure 'A' to this Chapter.

(ii) General rules for grants-in-aid are contained in Chapter XVI-A."

(iii) For payment of grants-in aid to Government Corporations, Boards and other Public Autonomous Bodies, the procedure laid down in Note I below Paragraph 223 should be followed. (Correction Slip No. 43, dated February 28, 1984) [Vitta (Lekha) Anubhag-1, File no. 19(I)/82]

209-A. Grant-in-aid to local bodies, religious charitable or educational institutions, educational scholarships etc., contributions to public exhibitions and fairs, and compensation to Government servants for accidental losses, etc. should be disbursed at the Treasury on the basis of the sanction accorded by the competent authority without the authorisation of the Accountant General (see also paragraph 209).

Compensation to non-gazetted Government servants will be drawn and disbursed by the drawing and disbursing officer. In the case of gazetted officers the bill will be countersigned by the departmental authority competent to countersign travelling allowance bills of the Government servants concerned. The drawing and disbursing officer in the case of non-gazetted Government servants and the countersigning authority in the case of gazetted officers should certify on the bill that the compensation has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained where necessary.

"ANNEXURE A"
(See paragraph 209)

Grant-in-aid register

- (i) Serial no.
- (ii) Number and date of sanction of the grant.
- (iii) Purpose of grant.
- (iv) Conditions, if any, attached to the grant.
- (v) Amount sanctioned.
- (vi) Date of receipt of the bills from the grantee and its amount.
- (vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.
- (viii) Due date of submission of statement vide paragraph 369-E of the Financial Handbook, Volume V, Part I.
- (ix) Due date of submission of the utilisation certificate.
- (x) Dated initials of the countersigning authority.
- (xi) Date by which statements of accounts, etc., are actually received. (In case there has been delay in the receipt of these statements, the reasons therefor as well as efforts made by the sanctioning authority/countersigning authority to expedite submission of such statements may be clearly indicated).
- (xii) Whether the conditions attaching to the grant are satisfied and, if not, what steps have been taken to get the grant refunded to Government vide paragraph 369-D *ibid*.
- (xiii) Date of submission of utilisation certificate to the Audit. (In case there has been delay in submission of utilisation Certificate to Audit, the reasons therefor may be clearly indicated).
- (xiv) Unspent balance, if any, (indicate whether the unspent balance has been surrendered by the grantee institution).

2. Columns (i) to (v) of the register should be filled in simultaneously with the issue of the order sanctioning each grant if the register is being maintained by the sanctioning authority. In those cases in which the register is to be maintained by the countersigning authority, these columns should be filled in by the countersigning authority on receipt of his copy of sanction from the sanctioning authority. The serial number should be recorded on the body of the sanction at the time the item is entered in the register, as under :

‘Noted at serial no.....in the grant-in-aid register.’ Such a record will guard against the possibility of double payment. Columns (vi) and (vii) should be filled in as soon as the bills has been received from the grantee. The bill should then be submitted to the countersigning authority with the register, for countersigning the bill and for giving his dated initials in column (x) of the register. It should also be the

duty of the countersigning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill for the same purpose has already been countersigned before. Any bill received from a grantee should not be countersigned unless it has been noted in the grant-in-aid register against the relevant sanction. This would also facilitate watching of payments in instalments, if any, in the case of lump sum sanction.

Columns (viii) and (ix) should also be filled in at the time of countersigning the bills. Columns (xi), (xii) and (xiv) should be filled in as soon as the statement of accounts are received from the grantee. Column (xiii) should be filled in by the Administrative Department/Officer at the time of forwarding the utilization certificate to the Accountant General and in this connection the provisions of paragraph 369-H *ibid* should always be borne in mind.

NOTES—(i) The grant-in-aid register should be maintained by the sanctioning authority if the bill is to be countersigned by him. In case an authority other than the sanctioning authority is authorized to countersign the bill, the register should be maintained by the countersigning authority and not the sanctioning authority. The register should contain the essential columns mentioned above, which can be augmented suitably according to the needs of the individual departments.

(ii) The above procedure should also be followed *mutatis mutandis* in cases in which an officer, other than the Audit Officer or the Treasury Officer, issues cheque or transfer credit voucher for the grant or draws the bill himself for payment in cash to the grantee.

(iii) The Register should be put up once every month to an officer not below the rank of a Deputy Secretary concerned in the department of Government or the Head of Department concerned. Any case of delay in the receipt of statements of accounts etc. from the grantee or the submission of utilization certificate should be specifically brought to his notice. Audit Officer should also be informed of the reasons for delay.

CHAPTER X—

LOANS AND ADVANCES

General

216. (a) The rules in this chapter apply to the following classes of loans and advances by the State Government.

(i) Advances to cultivators (*viz.*), those under the Land Improvement Loans Act (XIX of 1883) and the Agriculturists' Loans Act (XII of 1884).

(ii) Advances under special laws (*e.g.*) those under the Bundelkhand Encumbered Estates Act.

(iii) Advances to landholders.

(iv) Advances to municipalities and Zila Parishads.

(v) Uttar Pradesh Encumbered Estates Act Bonds.

(vi) Miscellaneous loans and advances.

(b) Rules regarding the above classes of loans and advances will be found in the rules made under the Acts referred to and in departmental manuals concerned.

217. Except where the power to sanction loans has been delegated to subordinate authorities (*e.g.*) in the case of those falling under class I—see rules contained in Financial Handbook, Volume I and the (Revised) Takavi Rules, the grant of loans and advances referred to in this chapter requires the previous sanction of the Government in the Finance Department.

218. Estimates for the loans to be granted under Acts XIX of 1883 and XII of 1884, shall be prepared and submitted to the Government in accordance with the procedure laid down in rules 6—15 of Chapter II of the (Revised) Takavi Rules.

219. The amount of appropriation voted by the Legislature for grant of advances to cultivators under Acts XIX of 1883 and XII of 1884 will be communicated to the Board of Revenue early in the financial year. The amount will be distributed by the Board in accordance with rules 16-17 of the (Revised) Takavi Rules. Additional appropriation, if necessary, should be asked for in accordance with the procedure laid down in rules 14-15 and 22-25 of the (Revised) Takavi Rules.

Interest

220. The rates of interest to be levied on the different classes of loans and advances will be determined by Government in the Finance Department from time to time and no deviation shall be allowed without the express sanction of that department. A compound interest at a rate higher by 2½ per cent than the prevailing rate should be prescribed with the stipulation that if the instalments of principal and/or interest are paid punctually on due dates and there are no overdues, either of principal or interest or both, in respect of the previous instalments the rate of interest to be charged shall be reduced by 2½ per cent and only simple interest will be charged. In the case of default in the punctual payment of principal and /or interest, the entire balance of the loan with interest should become recoverable at once.

All interest on loans and advances should be credited in full to the appropriate head of revenue under 'XVI Interest, irrespective of the period of the loan to which it may relate. If any principal sums lent prove irrecoverable they must, after sanction to their write off is obtained under para 238, be charged as expenditure by debit to the head '71 Misc,' and per contra credit afforded to the relevant loan head.

NOTE—In the event of a default, the borrowers will pay the equated instalment worked out with higher rate of interest together with interest thereon at the same (higher) rate from the due date of its payment till the date of actual payment.

Conditions of Repayment

221. The following are the rules under which loans and advances are usually made :

- (a) The terms of loans may in very special cases be extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.
- (b) The term is to be calculated from the date on which the loan is completely raised or declared by the Government in the Finance Department to be closed.
- (c) Dates may specially be fixed for the payment of the instalments.
- (d) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

NOTES—(1) When a loan is advanced by the Government in instalments the first half-yearly repayment should not be demanded until six month after the last instalment is taken ; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Government in the Finance Department may at any time declare the loan closed, and order repayment of capital to begin.

(2) If in any case, particular dates in the calendar have been fixed, for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable half-yearly to be completely taken up on March 31, and the interest to be payable on June 30 and December 31, following the first half-yearly instalment in repayment of principal will not be due until December 31, simple interest only will be due on the intermediate June 30.

(3) Notes 1 and 2 are applicable, mutatis, mutandis, to loans the repayments of which are made by other than half-yearly instalments.

222. The Accountant General should bring to the notice of the Government any delay on the part of a debtor in taking out the last instalment of a loan that appears to him to require the remedy referred to in note (1) under paragraph 221 above and he will take this step whether there are any dates fixed for the taking of instalments or not.

Forms of Drawing and Repaying

223. The bill on which a loan or an advance is drawn must quote the authority sanctioning it. The Accountant General's authority will not be required for the disbursement of a loan or advance subject to the provisions of Chapter XI, the Treasury Officer may authorise payment of such loan or advance only if the bill has been signed or countersigned by an authority empowered in this behalf in the sanctioning order. The authority so signing or countersigning the bill shall be responsible for watching and ensuring that the conditions attached to the loan are fulfilled and that the recoveries are effected in time according to the terms of the loan. Such bills will be drawn on Form no. 42-G. The Accountant General shall, however, maintain the detailed accounts of loans sanctioned by Government or of any other loan in respect of which Government may specifically so desire, as also scheme-wise or detailed head-wise accounts of disbursements of loans sanctioned by authorities subordinate to Government and recoveries thereof. Whenever a loan is sanctioned under a new account head or detailed head of account, the sanctioning authority should clearly indicate the officer who has to maintain the detailed accounts thereof and while doing so, the sanctioning authority must keep in mind that the maintenance of the detailed accounts of all the loans sanctioned under one detailed head of account should be the sole responsibility of only one authority i.e. of the Accountant General or of the departmental officer.

Note 1—Payment of grants-in-aid, loans and share capital sanctioned to Government undertakings such as Corporations, Boards and other Public Autonomous Bodies shall be made to them by depositing the Amount by transfer credit in their respective Personal Ledger Accounts in Treasuries at their head quarters. Cheque books shall be supplied free of cost by the Treasury Officers to the Administrators of the Personal Ledger Account authorised to operate the Account.

Provisions of this rule shall not apply in respect of grants-in-aid, loans and share capital sanctioned to Universities, Municipal Corporations, Municipalities, U. P. State Electricity Board and U. P. State Roadways Transport Corporation. (Correction Slip No. 44, Dated February 28, 1984) (Vitta (Lekha) Anubhag-1, File No. 19(1)-82)

Note 2—For loans and advances to Government servants see rules in Chapter XI of this Handbook.

224. The memorandum or chalan presented at the Bank Treasury or where the repayment is made by deduction from the amount of a claim against the Government, the bill for such a claim must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified. If the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount shall be quoted.

The memorandum or chalan for repayment of loan instalment or payment of interest, or both shall be presented at any Treasury located within the jurisdiction of the Accountant General on whose books the loan or advance was adjusted at the time of payment and in case it is not convenient to the loanee to so present the memorandum or chalan, he shall remit the amount to the Accountant General or the departmental officer, responsible for the maintenance of detailed accounts of the loan, as the case may be, by cheque/bank draft drawn on a Bank at the place where the office of the Accountant General or the departmental officer, as the case may be, is located.

NOTE—It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest presupposes punctual payment of the instalments and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

Calculation of Interest

225. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half year will be :

Number of days/365 × yearly rate of interest.

Defaults in Payment

226. Any default in the payment, of interest upon a loan advanced by the Government, or in the repayment of the principal will be promptly reported by the Accountant General to the Government.

NOTE—The responsibility imposed on the Accountant General by this rule refers only to loans the detailed accounts of which are kept by him. Default of short periods up to one month need not be reported to the Government.

227. (Deleted).

228. The sanctioning authority should ensure that a period is specified in the sanctioning order for the utilization of the loan. No loan shall be released without a binding stipulation that in case the loan is not properly utilised for the purpose for which it is sanctioned, the amount shall become immediately recoverable after the expiry of the period specified for its utilization. Borrowers should be required to adhere strictly to the terms settled for the loans made to them. Modifications of those terms in their favour can be made subsequently only for very special reasons and with the sanction of Government.

NOTES (1)—The provisions of paragraph 369-C will apply mutatis mutandis to sanctions of loans and to the Audit of the accounts of the loanees.

(2)—A certificate of utilization of the loan should be furnished to the Accountant General in every case of loan made for specific purpose, even if any Considerations are not specifically attached to the grant. The utilization certificate should be in Form no. 42-I, the words "grant-in-aid" occurring therein being substituted by the word 'Loan' Such certificates are not, however, necessary in case where (i) Loans are sanctioned not for any specific purpose or object but take the shape of a temporary financial aid as in the cases of assistance to public bodies or private institution to tide over a temporary financial crisis; and (ii) where the loans have been sanctioned to the Public Sector under takings which are in the nature of investment in the company. Repayment of loan, however, has to be watched in the usual manner. (Correction Slip No. 3, dated April, 1980) [Vitta (Lekha) Anubhag 1, File no. 17/2 (1) 67]

PARAGRAPH 228-A.

(i) (A) In respect of loans the detailed accounts of which are maintained in the audit offices, the authorities sanctioning the loan should furnish to the Accountant-General the utilisation certificate in respect of each individual case. The utilisation certificates should be furnished by the sanctioning authority within a reasonable time after the loan is paid to the institutions. The concerned department should prescribe, in consultations, with the Finance Department target dates for the submission of the utilisation certificate to the Accountant General (A & E-1). The target dates should, as far as possible, be not later than 18 months from the date of sanction of the loan.

(B) Before recording the certificate, the certifying officer should take steps to satisfy himself that the conditions, on which the loan was sanctioned, have been, or, are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such (C) reports statement etc. Which will establish the utilisation of loan for purposes for which it was sanctioned. The loanee institutions may also be required to furnish a certificate from its auditors that the conditions attaching to the loan have been or are being fulfilled. (D) The certificate should give details of the breaches if any of those

conditions. No further loans should be sanctioned unless the sanctioning authorities are satisfied about the proper utilisation of the earlier loan sanctioned to an institution etc.

(2) Where the detailed accounts of the loans are maintained by the departmental authorities, a consolidated utilisation certificate should be furnished to the Accountant General (A & E-I) by the administrative department sanctioning the loans to institutions, bodies for the total amount of loans disbursed during each year for different purposes including the loans sanctioned by their subordinate officers under the powers, if any, delegated to them. This certificate will not cover the loans to individuals for which utilisation certificates need not be furnished to the Accountant-General (A & E-I).

(B) The certificate should indicate the year-wise and object wise break-up of loans disbursed and the loans for which utilisation certificates are furnished. This certificate should show the loans disbursed separately to each sub-head of account to facilitate verification by the Accountant-General (A & E-I). In respect of such loans the period of (C) 18 months should be reckoned from the expiry of the financial year in which the loans are disbursed. The consolidated utilisation certificates in respect of such loans paid each year should, therefore, be furnished not later than September of the second succeeding financial year.

The target dates should be specified in the letter of sanction of loan. The target dates as specified should be rigidly enforced and extension should be allowed in very exceptional circumstances in consultation with the Government in the Finance Department." (Correction Slip No. 85, dated May 11, 1986) [Vitta (Lekha) Anubhag-1 File no, 17/2(1)-67 T. C.]

Revenue Advances:—

Definition

229. The following special procedure is prescribed for the drawing and accounting of revenue advances which include takavi advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connexion with land revenue, agriculture, or famine, under any Act of the Legislature, or under any order of Government.

Treasury Accounts and Procedure

230. Revenue advances will be issued from the Treasury upon orders signed or countersigned by the Collector of the district or other duly authorized officer.

231. The Treasury department and the Accountant General will take no further cognizance of these advances beyond holding them in a separate advance account at the debit of the officer who authorizes the advance.

232. For all further accounts and supervision, the revenue department shall be responsible.

233. (i) Takavi advances may be made either direct to the parties concerned and on their receipt (stamped when, necessary) or in lump sums on abstract bills to officers disbursing takavi. See also rules 70—73 and 167—168 of the (Revised) Takavi Rules.

(ii) In the former case the charges should be supported by actual payees' receipts or where these are required for the revenue officer, by a certificate from the Collector or other duly authorized officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the revenue office.

(iii) In the latter case the following safeguards should be adopted :

(1) No officer disbursing takavi is allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.

The disbursing officers should take the receipts of the payees on the spot as soon as the advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill but a disbursement certificate should be furnished as in clause (ii) above.

The drawing and disbursing officers of the revenue advances shall submit detailed countersigned bills with disbursement certificates in support of drawals in abstract bills to countersigning authorities, who in turn shall submit the detailed countersigned bills to the Accountant General after countersignature along with the disbursement certificates.

(2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

Plus and Minus Memorandum

234. (a) In every Treasury whence revenue advances have been made one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special account shall be opened from time to time for any special officers authorized to make advances, who may, under the orders of the revenue authorities, keep and submit accounts separate from the general account of the district officer.

(b) The plus and minus memoranda maintained under clause (a) will be submitted with the monthly Treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debts and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

235. No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousess, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his accounts accurately correspond with those which enter his own registers and returns. If he is not the district officer, he should obtain from the Treasury a copy of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the Treasury, that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not and the latter must, be credited, in the plus and minus memorandum.

Revenue Department Returns

236. With every return of revenue advances made to the revenue authorities a memorandum should be submitted setting forth the figures of the Treasury plus and minus account, and agreeing them with the figures of the return.

237. The Accountant General will, at the close of every half-years accounts, send to the Government a return showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Government to check the reconciliation prescribed in paragraph 236.

Irrecoverable Loans and Advances

238. The sanction of the Government is required to the remission or write off of any irrecoverable loans or advances.

NOTE—In the case of loans granted under Acts XIX of 1883 and XII of 1884 the remission of irrecoverable balances may be sanctioned, or the recovery suspended in accordance with the rules contained in Chapter XI of the (Revised) Takavi Rules.

239. In the case of revenue advances, it is the duty of the revenue authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the Treasury plus and minus memorandum. Such irrecoverable advances should nevertheless be registered by the revenue authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

Periodical Review

240. The Government receive annual reports upon outstanding loans from the Accountant General and bring the transactions under separate review.

Annual Returns to be submitted by the Accountant General

241-A. The Accountant General will submit to the Government annually on September 30, a statement in Form no. 21-A showing the details of the loans and advances borne on his books, under the head "Loans and Advances by State Government." The statement should show separately the detail of each loan under each of the classes loans to municipal and Zila Parishads and loans to land-holders, etc. Loans under special laws should be classified under the different Acts of Legislature under which they have been granted, and no other details are required. Advances to cultivators should be shown in lump sums, the land improvement advances being shown separately from those for the relief of agricultural distress and other purposes. For these the first four columns and the last column of the statement need not be filled in. Before despatch these returns should be reconciled with both the ledger and the subsidiary register; the entries in the former should be borne out in all respects by the latter record, and the interest columns of the return should also be verified from the latter.

241-B. The Accountant General will also submit annually on September 30 to the Government a statement in Form 21-B of the sinking funds on account of the different loans borne on his books. The arrangement in this statement will follow that of Form 21-A. There will be no record of the progress of the sinking fund in the subsidiary registers; the interest realized on the securities of the fund will be credited with the other cash receipts in column 5 of the Form 21-B. If the investment is not exclusively in Government loans bearing interest at 4 per cent a separate detail should be submitted, showing the rate of interest borne by each part of the investment.

CHAPTER XI—

MISCELLANEOUS LOANS AND ADVANCES

Sanction

242 Rules regulating the grant of Advances to Government servants and others are laid down in the following paragraphs :

Advances on personal account as provided in these paragraphs may be sanctioned to Government servants subject to the following additional conditions :

Advances may be sanctioned also to such temporary Government servants who have put in a temporary service of three years or more and have been working continuously since the date of their appointment :

(i) The sanctioning authority certifies that the Government servant has a proper and regular appointment (not on ad hoc basis on a temporary or permanent post of a properly sanctioned cadre not on contract basis).

(ii) His work and conduct has been satisfactory, and his integrity is certified, and no action regarding suspension and disciplinary proceedings etc. is being taken against him.

(iii) In respect of the advance for the purchase of bicycle or other conveyance, a permanent Government servant shall stand surety for the full repayment of the advance together with interest thereon by executing a bond in Form No. 25C, and

(iv) In case the advance is made for the purchase, repair of building (including purchase of site) of a house two permanent Government servants who are not likely to retire from service before the full repayment of the advance together with interest thereon is made, shall stand surety by executing a bond in Form No. 25-D. Later on, in case the concerned temporary Government servant is confirmed in service, the sureties of the permanent Government servants shall cease.

In cases not covered in this Chapter or those in Chapter X, advances cannot be made except under the special orders of Government. (Correction Slip no. 27 dated 15-9-83) [Vitta (Lekha) Anubhag-1, File no. 15(2)-80]

NOTE—(1) It is not permissible to sanction an advance in circumstances in which expenditure from the revenues of the State is not permissible under any rule or order, provided that in any case where a cash grant would be within the powers of sanction of a particular authority the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE—(2) Simple interest at the rate specially fixed for the purpose by Government will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for India, vide exception 2 below the notes under paragraph 249(b) and of passage overseas, the grant of which is regulated by the rules laid down in paragraphs 244 to 247. Interest will be calculated on balances outstanding on the last day of each month.

In cases of recovery of installments through the Pay/leave salary bills, if the Government servant concerned is unable to present his claim in time for certain administrative reasons or for want of a pay slip from audit office, the deductions should in such cases be deemed to have been made in the month following the month to which the pay/leave salary relates irrespective of the actual date of its drawal.

In cases where the interest bearing advance is refunded in toto by the Government servant within a period of less than 30 days from the date of drawal, interest payable will be calculated on the basis of actual number of days for which the amount remained outstanding in that particular month/months.

Rule—(1) When an advance is drawn in more than one instalment, the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

Audit Instruction—In cases where pay bills for a month are paid before the end of the month, an instalment of an advance recovered through the pay bill will be taken as having been refunded on the first of the following month, the normal date for disbursement of pay.

Rule—(2) In case of premature death of a Government servant, who had taken an interest bearing advance from Government, no interest should be recovered in respect of the period beyond the date of

death of the Government servant on the amount of advance adjusted against death-cum-retirement gratuity or leave salary payable to his heirs or successors.

Note—(3) The terms "pay" and "substantive pay" for the purpose of the rules contained in paragraph 244 to 250 include sterling overseas pay.

Note—(4) Advances to permanent salaried industrial establishment of the Government Printing and Stationery Department, will continue to be governed by the rules in this Chapter and Chapter X..

242-A (a) Heads of Offices will effect recovery of the advances granted in accordance with the provisions of the rules in this chapter, and of interest, if any recoverable and see that the conditions attached to each advance are fulfilled,

(b) Detailed accounts in respect of individual advances, of which recovery is to be made in more than sixty instalments (advance paid under the paragraphs 244 to 246) will be maintained by the Accountant-General. In respect of these advances the Accountant General will verify the outstanding balance shown in the schedules of recovery with those worked out in his office every month and take up the matter with Drawing Officers, if there is any discrepancy. He will send to every Drawing Officer a communication confirming the correctness of the balances shown in the schedules of recovery appended to the bills for February paid in March, or pointing out discrepancy, if any, in the same,

(c) Heads of offices will maintain detailed accounts of advance sanctioned to Government servants in terms of the Paragraph 247 in this chapter, (Correction Slip No. 35, dated September 15, 1983) [Vitta (Lekha) Anubhag-1, File No. 15(2)/90]

Estimates

243. The Government will prepare annually an estimate of all advances and recoveries for the coming year as can be foreseen and communicate the details of appropriation to the Accountant General.

House Building Advances

244-A. With the sanction of the Government, a Head of a Department, a Secretary to Government or a District and Sessions Judge, an advance may be granted to a Government servant—

- (i) to build a house (including purchase of the site); or
- (ii) to purchase a house (including the cost of effecting repairs to it); or
- (iii) to rebuild a, house, provided that the rebuilding involves complete demolition of existing building; or
- (iv) to effect repairs to the house, provided that such repairs are not in the nature of ordinary repairs but are required to make the house habitable and involve an outlay large in comparison with the value of the house.

An advance is permissible in bonafide cases, where the house is required for the servant's personal residence. It may either be at the place in which he is actually serving or at any place in India where he proposes to reside permanently after his retirement. Sanction of an advance will be subject to the following conditions :—

(a) The Government servant will be required to give an undertaking that he will not dispose of the house constructed or purchased with the advance without prior sanction of Government. Provisions of paragraph 244-E will also be complied with.

(b) The Government servant does not own any other residential house other than the ancestral house.

Ordinarily no advance is permissible to a servant who is likely to retire before complete recovery can be effected.

Explanation—(1) Advances are given to enable a Government servant to build or purchase a house, subject to specified conditions, for his residence. Ordinarily an advance to build or purchase a second house will not be granted; and when approved will be subject to the condition that the first house must be sold and the sale-proceeds applied towards the second house. In such cases the advance will also not exceed the amount by which the sale proceeds falls short of the amount of house repairing advance admissible under paragraph 244-B (2).

Explanation—(2) The advance is also admissible for paying the premium to acquire lease-hold rights of a plot of land and construction of a house thereon.

244.b(1). The amount of house building advance—

1— The limit of an advance for the construction/purchase of a house shall now be fifty months basic pay or Rs. 2,50,000/- which ever is less. Its recovery with interest will be in maximum 240 monthly instalments.

2— The limit of an advance for repair/extension of a house shall be fifty months basic pay or Rs. 60,000 which ever is less. Its recovery with interest will be in maximum 120 monthly instalments.

Note:— The actual amount of advance payable shall not exceed the actual cost of construction/purchase/repair/extension of a house.

2. Capacity to repayment—

The repayment capacity of an applicant government servant shall be determined on the following basis:—

Remaining Service period	Slab of repayment capacity
(A) An employee retiring after 20 years.	35 per cent of basic pay
(B) An employees retiring after 10 years but before 20 years.	40 per cent of basic pay
(C) An employees retiring within 10 years.	50 per cent of basic pay

"Capacity to repayment" means that the monthly amount of instalment of repayment of the proposed advance shall not exceed the amount fixed in the slab above. In cases where the amount of monthly instalment of repayment is determined on the basis of advance admissible under sub-para (1) and (2) above is estimated to be more than the amount fixed in the slab above the amount to be sanctioned shall be reduced up to the limit on the basis of which monthly amount of the instalment of repayment shall not exceed the limit of the slab fixed above.

Note:— While determining the repayment capacity of a government servant in order to fix the amount of instalment for recovery of the sanctioned advance, the deductions already being made from the government servant's pay should also be taken into consideration to ensure that it will be possible to make recovery of the instalment so fixed.

3. Maximum cost ceiling limit—

For the purchase of house building advance the cost ceiling limit will be 150 times the basic pay of the government employees applying for house building advance subject to a minimum of Rs. 2.50 lakhs and maximum of Rs. 6 lakhs.

But where the administrative Department is satisfied on the merits of any specific case they may relax the cost ceiling up to in maximum of 25 per cent of the cost ceiling mentioned above.

In cases of houses to be purchased under the self financing scheme, the limit of the cost mentioned above shall include the cost of land and its development charges.

The advance for house building/purchase/repair/extension to state cadre officer of all India services shall be sanctioned according to the provisions of "The All India Services (House Building Advances) Rules, 1978". C. S. no. 104 Dated: 3-10-97 [Vitta (Lekha) Anubhag-1, File No. 15(2)/80]

(4) Not more than one advance shall be made for the same house ; nor shall a servant be granted a second advance while any portion of a previous advance with interest accrued thereon in accordance with note 2 of the paragraph 242 is outstanding against him. An advance to repair a house which has been built or purchased with a previous advance may be made, but unless the Government permit otherwise, at least five years must elapse since the previous advance was drawn. Not more than one advance shall be made for repairing the same house.

[Existing para 244-B(3) is renumbered as para 244-B (4).vide C. S. no. 104 Dated: 3-10-97]

NOTE—A second advance may be sanctioned when the house, for which an advance was originally granted, is subsequently destroyed by storm, fire or other accidental cause, or when it ceases to be a Government servant's property on a partition of the family estate. The advance in such case will not be treated as a second advance for the same house.

244-C. An advance shall ordinarily be drawn in instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence must be produced showing that the amount of an instalment has been utilized for the purpose for which it was drawn before the next instalment is paid. When, however, the amount of an advance is small and the drawing officer certifies that it is likely to be utilized within three months, it may be drawn in one sum. When an advance is granted for the purchase of a house or the purchase of land on which to build a house, it may also be drawn in full.

Any surplus amount left out of an advance must be refunded to the Government immediately.

244-D. Advances will be recovered by deductions from the monthly pay bills of the Government servant concerned in the number of instalments as laid down in paragraph 244-B (1) and (2). The sanctioning authority may, however, permit recovery to be made in a smaller number of instalments if the servant so desires. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each instalment being not appreciably greater than the instalments by which the principal was recovered.

Repayment of an advance taken in one lump-sum shall commence with the first issue of pay after the amount has been drawn. When an advance is drawn in instalments, repayment shall commence from the fourth issue of pay after the first instalment is drawn. Recovery of interest will commence from the month following that in which the whole of the principal has been repaid :

Provided that where an advance is taken on or after April 1, 1966 to build a house (including purchase of a site) or to re-build a house, where the re-building involves complete demolition of the existing building, repayment of it may, if the Government servant so desires, be permitted to commence from the thirteenth issue of pay, after the drawal of the advance or the first instalment thereof, if the recovery of the advance with interest in monthly instalments, as prescribed in the rule, can be completed within the period the Government servant remains in service.

244-E. To secure the Government from loss consequent on a servant dying or quitting service before complete repayment of an advance with interest accrued thereon in accordance with note 2 to paragraph 242, the house purchased, built or repaired together with the land on which it stands, shall be mortgaged

to the Government in Form no. 22, 22-B or 23, as the case may be. The borrowing servant is responsible that the mortgage bond is registered within four months from the date of its execution. The bond, so registered, will be retained by the sanctioning authority.

Mortgaged property will be released on liquidation of the full amount due by a re-conveyance deed in Form 24.

If the advance to a Government servant is sanctioned for the purchase of a house under "Self Financing Scheme" of a Public Sector institution which has agreed to enter into a Tripartite agreement in Form No. 22-E with the State Government and the loanee, the Government servant shall have to execute the Tripartite Agreement and also to give surety in Form No. 25 E of two permanent Government servants who are equal in rank to the applicant and who are not likely to retire before the house in question is mortgaged in favour of Government. (Correction Slip no. 28 dated 15-9-83) [Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

If a Government servant has taken loan from L. I. C., U. P. Avas Vikash Parishad, U. P., Sahkari Avas Sangh or Govt. of India establishment Housing Development Finance Corporation Nationalised Banks and Scheduled Banks, Canara Bank sponsored, "Can Fir Homes Ltd" in first instant for purchase of plot/house construction (including loan for purchase of a Plot/house) and has mortgaged the said plot/house in favour of the concerned financial institution in the first charge, and the amount of such loan remains insufficient for purchase/ construction of the said plot/house; the Govt. servant may also be sanctioned an advance from govt. as admissible under the rules contained in the F. H. Book for completing the purchase/construction of the said plot/house on the condition that the concerned financial institution has no objection to the concerned plot/house being mortgaged in favour of Govt. as the second charge.

In such cases for mortgaging the plot/house in favour of concerned institution in the first charge and in the second charge in favour of Government add in the end of the present concerned mortgage deeds the following :-

"Not with standing anything herein before contained it is hereby declared that the property hereby mortgaged is subject to the first charge of under the deed of mortgage dated registered as no.....in Book Vol. on pages to at the office of the Sub-Registrar..... on the day of 19 and the mortgagor hereby covenants the one, the mortgagor will not create any further encumbrance on the said property without the written permission of the mortgagee".

In such cases in which advance for construction/purchase of house has been sanctioned to the Govt. servant by the State Govt. and the Govt. Servant desires to take additional loan from the above mentioned financial institutions for completion of construction/ Purchase of house, he shall obtain permission from the authority who has sanctioned the advance. The permission to take a loan from the said institutions be granted only when the authority sanctioning the advance has satisfied himself that the advance sanctioned to Govt. servant is insufficient to complete the construction or purchase of the plot/house. In such cases also the said plot/house may be mortgaged in the first charge in favour of the concerned institution and in the second charge in favour of the Govt. the mortgaged Bond shall be executed in prescribed form no. 22.

At the time of retirement of the Govt. Servant it will be specifically mentioned in the "No deeds certificate" that the amount of advance sanctioned by government for purchase of plot/house, construction/renovation/extension of a house and the interest thereon has been fully recovered or an amount of Rs. of advance/ interest is still due which is to be recovered.

The Mortgaged property will be released on liquidation of the full amount due by a reconveyance deed in form no. 24 A

After recovery of house building advance with interest granted in service time of government servants and on receiving "No, dues Certificate" from Accountant General, the property (Land/House) Mortgaged as guarantee against advance, in case of untimely death of the employee for demortgaging the property (Land/House) in favour of legal suceedor/suceedors (husband/wife, father/mother, real brother/brothers, son/sons etc, as the case may be) newly prescribed form no. 24 A under above rule 244 E wide be utilized. C. S. No. 103 Dated 3.10.1997 Finance (Account) Section-1 File No. 15 (2) /80

244-F. With the sanction of Government, a servant who has been granted an advance may dispose of the house, provided he is thereby enabled to clear off at once the whole amount due, or with like sanction he may transfer it to any servant of similar or higher rank on pay not less than his, when future deductions shall be made from the pay of such servant.

244-G. The last pay certificate granted to a servant holding an advance shall specify the original amount repaid and the balance outstanding together with interest accrued in accordance with note 2 to paragraph 242.

244-H. The following procedure shall regulate the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. In the case of an advance for the purchase of land and construction of a house on the land so purchased the applicant must state separately the amount required for purchasing the land and for building the house.

(2) The applicant must state whether he has at least ten years more to serve prior to retirement and have no intention of retiring within ten years from the date of his application ; provided that in the case of an advance for repairing a house the minimum period shall be five years. The applicant's immediate superior officer shall certify whether the statement may be accepted as correct.

(3) The applicant shall also provide satisfactory evidence of his title to the land on which the house stands or is proposed to be built. When the advances is required for the purchase of a house or land on which to construct it, the applicant shall show that he will have undisputed title to the house or land on payment of the purchase price, and that there will be no obstacle to it being mortgaged to the Government.

NOTE—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of the Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagers title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgager). The mortgage bond in such cases will be in Form 23.

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken no lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower, steps may be to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

Insert the following paragraph as sub-Paragraph 4 after note below sub-paragraph (3) of this paragraph:

(4) The applicant whose land/house is in joint ownership or on joint lease with him/her and his wife/her husband; his/her real brothers; his/her father, mother, or his/her son(s) should, alongwith his/her application, submit a letter from his wife/her her husband, his/her real brother(s) his/her father, mother; his/her son(s); as the case may be, mentioning therein that he/she they are prepared to and shall

mortgage as security, jointly his/her their share of the land/house in favour of Governor to ensure repayment of the advance applied for, if sanctioned to the applicant. In case of joint ownership, the land or house shall be mortgaged in Form no. 22-D and in case joint lease, in Form no. 23-A. (Correction Slip no. 29, dated 15-9-83) [Vitta (Lekha) Anubhag-1, File no. 15(2)-1980]

244-I. The sanctioning authority is required to satisfy himself as to the amount of the proposed advance and the applicant's title to the property or the title which he will acquire on payment of the purchase price and, further, that there will be no legal obstacle to the property being mortgaged to the Government and that the Government will have the right of foreclosing on the condition mentioned in the mortgage bond. Where there is any doubt as to the validity of that title or otherwise, the revenue and registration authorities or, if legal advice is necessary, the Government pleader of the district concerned should be consulted through the Collector under rule 73 of the Legal Remembrancer's Manual.

244-J [Deleted]

244-K. The order of sanction shall be issued only after necessary allotment of funds has been made by Government in the Finance Department in the year in which payment of the advance or a portion thereof will be made.

244-L. The sanctioning authority will maintain a register of applicants in the order in which the applications are received and shall sanction advances strictly in the order in which the applications are received, subject to completion of necessary formalities. Applications not met in a year will be carried forward to the next year.

244—M

244-M. Advance for the construction or repair of a house :—

(1) On receipt of an application, the sanctioning authority will examine the regularity of the application, with reference to the points mentioned in paragraphs 244-H (2) and 244-I

(2) After the sanctioning authority has satisfied himself on the points referred to above, he will forward to the applicant a form of mortgage bond in Form no. 22 or 23, as may be necessary, for the purpose of mortgaging the property to the Government.

(3) The applicant will execute the bond and submit it to the sanctioning authority.

(4) After the Government in the Finance Department have allotted funds the sanctioning authority may sanction the advance payable in two or more instalments. When the amount of the advance is small and the drawing officer certifies that it is likely to be utilized within three months, it may be made payable in one instalment.

(5) The order of sanction must fix a definite date within one month from the date of sanction or 31st March, whichever is earlier during which period the first instalment or the whole advance, as the case may be, must be drawn.

244—N

244-N. Advances for the purchase of land and construction of a house thereon :—(1) The sanctioning authority will first act as in clause (1) of the preceding paragraph. On allotment of funds by Government in the Finance Department, he may sanction an advance for only so much as is required to purchase the land. The sanctioning order must fix a definite date within one month of the date of sanction or March 31, whichever is earlier, during which period the advance must be drawn.

(2) Immediately on receipt of the sanctioning order, the drawing officer will have an agreement in Form no. 22-A executed by the borrowing servant and see that it is in order. He will send it to the sanctioning authority at the same time as the bill for the advance is prepared and presented for payment. Where the applicant is authorized to sign his bill, he must similarly execute and send the agreement to the sanctioning authority at the time of drawing the advance.

(3) Within one month of the date of drawal of the advance, the borrowing servant must purchase the plot of land with the advance and execute a mortgage bond in Form no. 22-B. On receipt of the mortgage bond, and not before, the sanctioning authority may sanction a further advance of the amount required for construction of the house as in paragraph 244-M.

244-O. Advance for the purchase of a house with land appurtenant thereto—The procedure set out in paragraph 244-N in regard to the purchase of land will, mutatis mutandis, apply. An agreement in Form no. 22-C and a mortgage bond in Form no. 22 will be used.

244-P. Advance for the purchase of a house and repairs to it—The procedure set out in paragraph 244-N will mutatis mutandis, apply. An agreement in Form no. 22-A and a mortgage bond in Form no. 22 will be used.

244-Q. The sanctioning authority should invariably furnish the Accountant General within four months from the date on which the advance, or an instalment thereof, is drawn, with a certificate that a mortgage bond has been executed in the form prescribed in these rules.

Advances for the purchase of conveyances:—

Motor Car and Jeep etc.

245. The Government, a Secretary to Government, a Head of Department and a District and Sessions Judge may sanction an advance for the purchase of a motorcar, a jeep or a land rover to a Government servant when they consider that it is required for the convenient transaction of Government business and possession of the conveyance which he will use for transaction of Government business will add to the efficiency of the Government servant concerned. (Correction Slip no. 25, dated March 26, 1983). [Vitta (Lekha) Anubhag-1, File no. 15 (4)/75].

NOTE—(1) In paragraphs 245, 245-A to 245-N "motor-car" is also to be taken as covering a motor boat.

Note—(2) Advance for the purchase of a Motor Car may be sanctioned to the Government servants whose basic pay is Rs. 1,500 or more. (C. S. No. 63 dated August 4, 1986.) [Vitta (Lekha) Anubhag-1, File No. 15(4)/75].

245-A. The total amount to be advanced to a servant shall not exceed Rs. 60,000 or twenty four month's pay or the anticipated price of the motor car, whichever is least, If the actual price is less than the advance taken, the balance must be refunded to the Government immediately. C. S. no. 59, dated July 18, 1986 [Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

NOTE—For the purposes of an advance drawn in England in respect of a motor-car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

245-C. (1) A Government servant who is on leave or about to proceed on leave for whom an advance has been approved by the Government will not be allowed to draw the advance earlier than a week before the expiry of the leave but a Government servant who is on leave out of India or about to proceed

on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(2) A servant taking an advance from the High Commissioner within six weeks of his departure for India under clause (1), may include in the amount of the advance required charges separately estimated on account of freight on the motor-car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of a Government servant who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, plus the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE—A Government servant, who purchases a car in Europe prior to six weeks of his department back to India and who does not hold a post for which a motor-car has been definitely recognized by the Government to be necessary, should if he proposes to apply for an advance on return to India, inform the Government of his intention and obtain their consent before he brings a car to India.

245-D. Recovery of an advance will be made by deducting monthly instalments equal to one ninety-sixth part of the advance actually drawn and utilized on the purchase of a motor-car from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2 to paragraph 242 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been paid.

NOTE—The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

245-E. A motor-car purchased with an advance must be hypothecated to the Government.

245-F. A motor-car purchased with an advance must be insured. Insurance must be complete cover against loss or damage by fire, theft or accident, when the car is in use and accordingly insurance on owner driven terms is not valid. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

(a) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an insurance company in the event of an accident, or

(b) the car is not insured against accident for any seasons of the year during which it is not in use but is stored in a garage.

Insurance must also be continued throughout the period of an advance, the amount for which a car is insured at any time being not less than the outstanding balance of the advance at that time with interest accrued from the beginning of the period. If, at any time, for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the Government servant will be required to refund the difference to the Government. The amount to be refunded in such a case will be recovered in not more than three monthly instalments. Failure to ensure a car or to renew the insurance policy in time will render the Government servant liable to refund the entire outstanding balance of the advance, with interest due thereon, at once.

NOTE—The Accountant General accepts such evidence, as he consider adequate to show that a motor-car has been sufficiently insured within the specified period and that the insurance is regularly renewed

at the proper time. He will bring to the notice of the Government any cases in which such evidence is not forthcoming.

245-G. Except when a servant proceeds on leave other than leave on average pay not exceeding four months or retires from service, or is transferred to a post the duties of which do not render the possession of a motor-car necessary, the previous sanction of the Government is necessary to the sale by him of a car purchased with the aid of an advance which with interest accrued in accordance with note 2, to paragraph 242, has not been fully repaid. If a servant wishes to transfer such a car to another servant who performs duties of a kind that renders the possession of a motor-car necessary, the Government may permit the transfer of the liability attaching to the car to the latter servant, provided that he records a declaration that he is aware that the car transferred to him remains subjects to the mortgage bond and that he is bound by its terms and provisions.

NOTE—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 90 days."

245-H. In all cases in which car is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid the sale-proceeds must be applied, so far as may be necessary towards the re-payment of such outstanding balance. If the car is sold on the instalment system, the borrowing servant must repay in full the outstanding balance on receipt by him of the first instalment of the price : provided that when the car is sold in order that another car may be purchased, the Government may permit a servant to apply the sale-proceeds towards such purchase, subject to the following conditions ;

- (a) The amount outstanding must not exceed the cost of the new car.
- (b) The amount outstanding must continue to be repaid at the rate previously fixed.
- (c) The new car must be insured and mortgaged to the Government as required by these rules.

245-I. (Deleted).

245-J. An advance is not admissible to a Government servant proceeding on deputation out of India.

245-K. A servant may be allowed advances to purchase more than one car at a time if it can be shown that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of Such advances against a particular servant does not exceed the limit within which advances may be given.

245-L. Advances for the purchase of motor-cars to Government servants in foreign employ may be granted from the funds of the foreign employer; and when the employer desires to make such an advance, he should apply to the Government for sanction. The Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the servant were serving directly under the Government. In special cases, however, where a Government servant's services have been lent to a municipality whose financial position will not permit of the advance being made from its funds, the Government may, at their discretion, sanction an advance from the revenues of the State, provided the servant's duties are such as to render the possession of a motor-car practically a necessity.

NOTE—The unrecovered portion of an advance for the purchase of a motor car granted to a Government servant from the funds of a foreign employer under paragraph 245-L. *ibid*, should be refunded by the Government servant direct to the foreign employer on his reversion from the foreign service. The Government servant concerned should make his own arrangements to remit the balance of the advance taken/interest due, etc. to the foreign employer direct by cheque/Bank Draft, and such recoveries should not be effected through pay bills etc. for remittance to foreign employer.

245-M. The order of sanction to an advance in India will be operative for a month only from the date of sanction.

245-N. The following procedure is prescribed for regulating the grant of such advances :

(1) An application must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the advance. The applicant must invariably submit a declaration to the effect that he has read the rules regulating the grant of such advances and will abide by them, and that, if he delays executing the mortgage bond or taking out insurance beyond the period mentioned in the rules, he is liable to re-pay the entire advance in one lump sum at once.

(2) The borrowing servant will execute an agreement in Form no. 25-A, at the time of preparation and presentation of his bill for the advance for payment and send it immediately to the Government direct. He must also record on the bill that the agreement has been executed and sent to the Sanctioning authority. Correction Slip No. 87 Dt. 9-1-89 Finance (Account)Section-1 File no.15(4)/75

(3) The borrowing servant must purchase a motor-car with the advance, and the advance must in no circumstances be utilized in obtaining a car on the hire purchase or instalment system. He must also execute mortgage bond in Form no. 25 within one month which will be reckoned from the date of execution of the agreement. A servant drawing an advance in England must execute a personal security bond in the form prescribed by the Central Government at the time of drawing the advance.

Para 245-(N) (4) and Note (1)and (2) deleted vide Correction Slip No. 87 Dt. 9-1-89

Motor Cycle or Scooter

245-B. A servant may purchase a motor cycle scooter with an advance granted to him for the purchase of a motor-car, if he so desires, subject to the conditions regulating the grant of advances for the purchase of motor cycle scooter laid down in paragraph 246.

246. The Government, a Head of Department, a Secretary to Government and a District and Sessions Judge may sanction an advance to a Government servant for the purchase of a motor-cycle or scooter subject to the following conditions :

(1) Advance for the purchase of a Motor Cycle or Scooter may be sanctioned to the Government servants whose basic pay is Rs. 600 per month or more. (C. S. No. 64, dated August 4, 1986.) [Vitta (Lekha) Anubhag-1 File No. 15(4)/75].

(2) That the advance is given only when the Government consider that it is for the convenient transaction of Government business that the Government servant should use a motor-cycle in the discharge of his duties.

246 (3) That the amount of advance does not exceed twelve month's pay or Rs. 10,000 or eighty per cent of the anticipated price of the vehicle, whichever is least, if the actual price paid is less than the advance taken, the balance should be forthwith refunded to the Government. C. S. no. 60, dated July 18, 1986 [Vitta (Lekha) Anubhag-1 File no. 15 (4)/75]

(4) That the recovery is made by deducting monthly instalments equal to one-seventy second part of the advance actually drawn and utilized on the purchase of a motor-cycle or scooter from the pay bill of the Government servant concerned commencing with the first issue of pay after the advance is drawn, and that the amount of interest calculated in accordance with note 2 to paragraph 242 is recovered as laid down in paragraph 244-D. The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) That, except when a Government servant proceeds on leave other than leave on average pay not exceeding four months or retires from the service of the Government or is transferred to a post, the duties of which do not render the possession of a motor-cycle necessary, the previous sanction of the Government is necessary to the sale by him of the vehicle purchased with the aid of an advance which with interest accrued in accordance with note 2 to paragraph 242 has not been fully repaid. If a Government servant wishes to transfer such a vehicle to another Government servant who performs duties of a kind that renders the possession of the vehicle necessary, the Government may permit the transfer of the liability attaching to the vehicle to the latter Government servant, provided that he records a declaration that he is aware that the vehicle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

N.B.—In the case of Government servants recruited to the State, specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 120 days."

(6) That in all cases in which a vehicle is sold before the advance received for its purchase from the Government with interest accrued in accordance with note 2 to paragraph 242 has been fully repaid, the sale-proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance, and if the vehicle is sold on the instalment system, the borrowing Government servant must repay, in full the outstanding balance on receipt by him of the first instalment of the price. Provided that when the vehicle is sold only in order that another vehicle may be purchased, the Government may permit a Government servant to apply the sale-proceeds towards such purchase, subject to the following conditions :

- (a) the amount outstanding shall not be permitted to exceed the cost of the new vehicle;
- (b) the amount outstanding shall continue to be repaid at the rate previously fixed;
- (c) the new vehicle must be insured and mortgaged to the Government as required by these rules.

NOTE—The last sentence of paragraph 245-A and paragraphs 245-E, 245-F and 245-J to 245-N apply to this paragraph also.

246-A. Advance to a whole-time regular government servant whether temporary or permanent, whose monthly pay is rupees Four hundred or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or auto-cycle. The maximum amount of advance admissible should not exceed ten months' pay or rupees 4,500 or eighty per cent of the anticipated price of the Vehicle, whichever is less.

In the case of those employees whose pay scales have not been revised or whose services were out of the jurisdiction of the Second Pay Commission or who have not opted the Pay Scales recommended by the Second Pay Commission the D.A. sanctioned up to 1-7-79 will also be treated as a part of the basic pay for eligibility for sanction of advance for the purchase of Moped/Auto-Cycle.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the Government servant in a maximum number of seventy-two installments. The rates of interest to be levied in the advance shall be same as they are determined by the government from time to time for the advances for the purchase of a motor cycle or scooter(C. S. No. 70, dated 15-7-87.) [Vitta (Lekha) Anubhag-1, File No. 15(8)-84.]

Substitute the following for paragraph 246-A (as inserted vide C. S. no. 70 dated 15-07-1987):

246-A Advance to whole time regular state government servant whether temporary or permanent whose monthly basic pay is rupees eight hundred and fifty or above may be sanctioned by authorities mentioned in paragraph 246 for the purchase of a moped or autocycle. The maximum amount of advance admissible should not exceed 10 months pay or rupees 6,000/- or anticipated price of the vehicle, whichever is less.

In the case of those employees whose pay scales have been revised but have not been implemented or whose pay scales have not been revised or who have not opted the revised pay scales, the admissibility of advance for the purchase of moped/ auto-cycle, the basic pay will be treated the estimated amount adding the following items:—

- (a) The admissible basic pay in the present pay scales.
- (b) The D. A. admissible on 1.1.1986 on the above basic pay.
- (c) Ad hoc D. A. admissible on 1.4.1986 on the above basic pay.
- (d) The total amount of three instalments of interim relief received on the above basic pay.

Advance for the purchase of moped/ auto-cycle sanctioned earlier will not be reconsidered after fixation of pay in the revised pay scales.

The amount of advance shall be recovered by making deductions from the monthly pay bills of the government servant in a maximum number of seventy instalments and the rates of interest to be levied on the sanctioned advance shall be same as they are determined by the government from time to time for the advances for purchase of a motor cycle/scooter.

The second advance to government servants for purchase of moped/ auto-cycle may be sanctioned after a period of four years from the date of receipt of last motor vehicle advance. C. S. No. 102 Dated 30-6-93 Vitta (Lekha) Anubhag-1 File no. 15 (8) / 84

Cycle

247. The Government or other subordinate authority to whom power may be delegated, may sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an all-India service for the purchase of means of conveyance other than a motor car, a motor-boat, or a motor-cycle/scooter, subject to the following conditions :

(1) An advance will be allowed only when the post held entails duties involving touring. In the case of purchase of bicycles the advance may, however, be granted even though the post held does not entail touring, if in the opinion of the Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to a Government servant shall not, except under the special orders of the Government, exceed Rs. 350 or two months' pay or the anticipated price of the article to be purchased, whichever is less. If the actual price paid be less than the advance taken, the balance must be immediately refunded to the Government. C. S. No. 93 Dated : 26-10-89 Vitta (Lekha) Anubhag-1 File no. 15 (5) / 84

(3) Recovery will be made, unless the Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advances from the pay bill of the Government servant concerned. It will commence with the first issue of pay after the advance is drawn. The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered. The amount of interest calculated in accordance with note 2, to paragraph 242, will be recovered as laid down in paragraph 244-D.

NOTES—(1) The Heads of Departments mentioned in rule 248 are authorized under this clause to extend, up to a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of bicycle should be repaid to the Government.

(2) The recovery of an advance made under this rule must commence from the month following that in which it is taken.

(4) The article purchased with the advance will be considered to be the property of the Government until the advance with interest accrued thereon in accordance with note 2 to paragraph 242 is repaid.

(5) The advance should not be drawn by the Government servant before it is actually required for payment. A breach of this rule will constitute a financial irregularity.

NOTES—(1) The Government have decided that an advance under this paragraph or under paragraph 248 may be allowed to a Government servant to purchase more than one means of conveyance at a time if it can be shown to the satisfaction of the sanctioning authority that such action is clearly desirable in the public interest, and provided that the total amount outstanding at any one time by way of such advances against a particular Government servant does not exceed the limit within which advances may be given.

(2) Advances for the purchase of bicycles must on no account be utilized on other objects. To prevent this, the head of an office, when forwarding to the Accountant General the certificate furnished by an applicant showing the actual price paid for the bicycle, should invariably add a certificate of his own to the effect that he has satisfied himself that the bicycle has been purchased for the amount stated.

248. The power to sanction advances under paragraph 247 has been delegated to—

(1) all Heads of Departments in respect of non-gazetted subordinates serving under them.

(2) Superintendents of Police in respect of sub-inspectors of police serving under them for the purchase of horses only, subject to the conditions set out in that paragraph and the further conditions—

(a) that the limit of the allotment placed at the disposal of the sanctioning authority by the Finance Department is not exceeded,

(b) that the amount of advance must not be drawn from the Treasury until it is actually required for disbursement, and

(c) if any portion of the advance is not utilized for the purpose, it must immediately be refunded into the Treasury.

Other Advances

249. Advances may also be made under the rules specified below :

(a) To a Government servant under orders of transfer or proceeding for higher studies or training at the instance of Government up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules in consequence of the transfer etc. Such advances may be sanctioned by any authorities who should not ordinarily be of lower rank than the head of office in the department concerned. The advances should be recorded on the Government servant's last-pay certificate. The advance of pay should be recovered from the pay of the Government servant in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer etc. The advance of travelling allowance should be recovered in full on submission of the Government servant's travelling allowance bill.

NOTES—(1) The advance referred to in this clause is also permissible to Government servant who receives orders of transfer etc. during leave.

(2) Clause (a) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who under note 2(a) to paragraph 42-II of the Travelling Allowance Rules in Financial Handbook, Volume III, follows him within six months from

the date of his transfer etc., and in respect of whom an advance of travelling allowance has not already been drawn.

(3) Officers competent to sanction advances under this clause may sanction such advances for themselves also.

(4) When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servant's family do not actually make or complete the journey with him. In such a case, the Government servant should certify on each adjustment bill submitted by him that a further bill in respect of the travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

(5) The advance of pay under this rule may be allowed to be drawn at the new station soon after the arrival of the Government servant there on production of the last-pay certificate showing that no advance was drawn at the old station.

(6) The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(7) No advance is admissible under clause (a) above in cases in which the transfer etc. of a Government servant does not involve a change of station.

(8) The word "pay" occurring in this paragraph is a general term and includes leave-salary.

(9) Recovery of the advance granted under this paragraphs should not commence until the Government servant concerned joins his new appointment and draws full month's pay or and leave-salary.

(10) The amount of an advance of pay granted to a Government servant, transferred to service under a foreign employer should be reimbursed to Government by the foreign employer in lump sum by sending a cheque or demand draft in favour of the Audit Officer/Accounts Officer on whose records the advance is originally booked.

(11) An advance of pay to a Government servant on his reversion from foreign service should be granted by the foreign employer only with the concurrence of the authority competent to sanction the transfer of the Government servant to foreign service. As for its repayment to the foreign employer immediately on receipt of a demand from the foreign employer, duly supported by a copy of the cash receipt obtained from the Government servant concerned (which should be duly certified by the foreign employer) at the time of the payment of the advance, the competent authority should refund the total amount to the foreign employer by means of a bank draft. The recovery of the advance from the Government servant should be watched in the same manner as laid down under paragraph 249 (a).

(12) An advance of Travelling Allowance, which may be granted by a foreign employer to a Government servant on his reversion from foreign service, should be adjusted in the T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. Bill should be sent direct to him by the Government servant.

(b) To any Government servant in the civil department provided no advance has been drawn under clause (a) above :

(i) on arrival in India on first appointment of an amount not exceeding two months' substantive pay less the amount of any advance made in England;

(ii) on return from leave other than leave on average pay not exceeding four months' or deputation out of India, not exceeding two months' substantive pay or Rs. 1,000, whichever is less, in addition to any advance made in England.

N.B.—In the case of Government servants recruited to the State specialist and subordinate services on or after January 1, 1936, the term "leave on average pay not exceeding four months" occurring in this rule shall be taken to mean "earned leave not exceeding 120 days."

NOTES—(1) The advance may be drawn under the orders of the Accountant General from any Treasury in India to be specified in such orders. Such advances as well as similar advances made in England are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception—(1) The recovery of an advance made under the leave rules of the Defence Department is regulated by those rules.

Exception—(2) Special passage advances made in England by the High Commissioner for India at his discretion to enable Government servants to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances, vide note 2 under paragraph 242.

(2) The whole or any portion of the pay due to a deceased Government servant at the time of his death may be withheld in or towards liquidation of any unadjusted advance of pay made to him in England.

No demand for repayment of an unadjusted advance of pay made in England (except where security has been required) should be made against the estate of a deceased Government servant ; but in exceptional circumstances e.g. when a deceased Government servant leaves no kin entitled to share in his estate, which therefore devolves on the Government as bona vacantia), an unadjusted portion of such an advance may, under the special orders of the Government, be recovered from the estate of the deceased person.

(3) When a Government servant on arrival in India on first appointment asks for an advance and produces no last-pay certificate, an advance may be granted by the Accountant General concerned on the Government servant furnishing declaration that he has not received any advance from the High Commissioner.

(c) (i) To a gazetted or a non-gazetted Government servant (including an inspecting officer) required to proceed on a prolonged tour in the interior places which are difficult of access, an advance not exceeding 90 per cent of the anticipated amount to cover his personal travelling expenses for a period not exceeding thirty days as well as his expenses on contingent charges arising out of the tour such as those for the hire of conveyance or animals for carriage of records, tents or Government property.

(ii) To a gazetted or a non-gazetted government servant, up to 90 per cent of the anticipated amount in cases of all journeys in respect of which travelling allowances is admissible as for journeys on tour.

Notes—1. Heads of the offices are authorised to sanction advances mentioned in this rule. They may sanction such advances for themselves or any other gazetted officer in their own offices also provided the amount of the travelling allowance is not likely to be less than Rs. 200 (two hundred) at a time.

2. A second advance cannot be made to a Government servant until the first advance has been adjusted. (C. S. no. 39, dated 20-1-1984) [Finance (Accts.) Sec. 1, File no. 15 (9)-72].

3. The amount of advance granted under this rule shall be adjusted within 15 days from the completion of tour or the date on which the government servant resumes duty after completion of tour." (Correction Slip No. 100, dated 8-6-92) [Vitta (Lekha) Anubhag-1, File No. 15(9)-72]

(d) To a Treasury Officer or Superintendent of Police for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(e) For low-suits to which the Government is a party.

NOTE—The advances mentioned in clauses (c), (e) and (I) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of the establishments.

(f) (Deleted).

(g) (Deleted).

(h) To Treasury Officers in districts where the cash transactions are conducted by the Bank two advances every month for the payment of petty pensions to pensioners of civil departments. In cases, however, where the amounts of advances cannot be determined accurately, more than two advances may be drawn according to the circumstances of each Treasury. Such advances should, however, be as few in number as possible.

NOTE—For the purposes of this rule pensions of Rs. 300 per mensem or under will be considered as petty.

(i) To district officer to meet expenses in connexion with the detection of excise cases, subject to monthly adjustment by the Accountant General on submission of a certified bill.

NOTE—The expenditure should be debited to the final head, viz. "8— State Excise—District Executive Establishment—Allowances and Honoraria—Rewards"; but the amount should be held under objection for want of a certified bill, and should on no account be allowed to remain unadjusted beyond the end of March each year.

(j) To recruits for the post of police constable by the Superintendent of Police an advance of pay not exceeding Rs. 100 in each case. The advance will be recoverable in five monthly installments as laid down in paragraph 396 of the Police Regulations. [Rs. 100 substituted for Rs. 5 as per C. S. no. 15 dated 06-11-1981.] [Vitta (Lekha)Anubhag -1 File no. 15(4)/1981]

(k) To a police officer by the Inspector General of Police on the conditions laid down in paragraph 470 of the Police Regulations an advance not exceeding Rs. 300 in amount to meet the expenses of his defence in connexion with civil or criminal proceedings instituted against him otherwise than by Government in respect of any act purporting to have been done in his official capacity. The advance will be recovered or adjusted against the amount, if any, which may, on the conclusion of the case, be sanctioned by Government for payment to the police officer under the provisions of paragraphs 470 (7) (e) and 470 (8) (j) of the Police Regulations. Simple interest at 5 per cent per annum will be charged on the balances outstanding on the last day of each month. At the time of sanctioning the advance, the Inspector General of Police will determine the amount of each monthly instalment in which, should the advance become recoverable, it will be refunded. The amount of each instalment should be in whole rupees except in the case of the last instalment and should be determined in such a way that, in the event, of full recovery being necessary, the number of instalments should be reasonable having regard to the amount of advance sanctioned and the monthly pay of the recipient. Interest will be recovered in one or more instalments of the same, or nearly the same, amount as the instalments of the principal after the principal has been completely recovered.

(l) To Superintendents of Police, up to a limit of Rs. 300 in each case of the districts mentioned below,* and up to limit of Rs. 150 in each case of the other districts of the State, to meet (i) urgent contingent charges, and (ii) the travelling allowance of non-gazetted police officers and men, deputed on duty to places outside their jurisdiction—

- (a) in the event of an emergency such as a communal riot or other disturbance of peace, or
- (b) in connexion with dacoities or in other emergent cases.

The advance is subject to adjustment on the completion of duty or March 31, whichever is earlier.

(m) (i) To all Commandants, Provincial Pradeshik Constabulary Battalions, advances up to a limit of Rs. 300 to meet urgent contingent charges and traveling allowances of non-gazetted police officers and men in emergent cases.

(ii) Advances may also be made by the Commandant of a Pradeshik Armed Constabulary Battalion up to a limit of Rs. 400 to such company or detachment of another Battalion as may be posted within his jurisdiction, to meet the railway fare, etc. for journeys to another place in emergent cases. The money so advanced will be re-imbursed by the Commandant of the Battalion concerned through book adjustment.

(n) Deleted (Correction Slip no. 40, dated 20-1-84). [Vitta (Lekha) Anubhag-1, File no. 15(9)-72]

(o) (Deleted).

(p) To District Magistrates and Superintendents of Police for laying traps in bribery cases, subject to monthly adjustment by the Accountant General on submission of certified bill.

(q) To the Assistant Director Health Publicity, advance up to a limit of Rs. 300 in

*Saharanpur, Meerut, Aligarh, Agra, Bareilly, Moradabad, Kanpur, Allahabad, Jhansi, Varanasi, Gorakhpur, Lucknow, Faizabad.

each case for meeting the contingent charges in connection with exhibitions. The advance is subject to adjustment within one month from the date of drawal or before March 31, whichever is earlier.

(r) To the Deputy Director incharge, Biological Products Section, Lucknow, temporary advances up to Rs. 800 (Rupees eight hundred only) for the purchase of live-stock, fodder and other consumable articles, only in such emergencies when the contractor fails to maintain the supplies. The amount spent in excess in making purchases from the open market should be debited against the contractor for which adequate security should be taken from the the contractor at the time of entering into the contract.

"The Deputy Director, Biological Products Section may draw an amount not exceeding Rs. 5,000 at one time for the purchase of Vaccine and Antigen from IVRI, Izat Nagar, or any other agency/firm. The advance should be adjusted before the end of the financial year. (C. S. No. 58, dated March 24, 1986. [Vitta (Lekha) Anubhag-1, File No. 15(2)/83.]

(s) To the Director of Fruit Utilization, temporary advances up to the maximum limit of rupees five thousand in each case for meeting contingent expenditure of emergent nature, such as cost of plants and chemicals, cost of transportation of plants and fruits cost of labour on field operations, etc., in respect of various units of the Directorate. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. These advances should be adjusted within a period of two months or before 31st March, whichever is earlier. They will be treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

(t) To the Parivahan Ayukta, Uttar Pradesh, advances not exceeding Rs. 3,200 at a time, through contingent bills to meet expenses on conveying of motor vehicles purchased at out-stations. Within this limit the Convoy Commander may be given a basic advance of Rs. 200 plus an additional amount not exceeding Rs. 50 per vehicle for meeting the incidental charges. The advance so drawn should be adjusted within a period of two months from the date of drawal, but, in any case, not beyond the 31st March of the financial year in which the advance is drawn.

(u) To the Director of Agriculture, temporary advances up to Rs. 5,000 in each case for the purchase of bullocks for Government farms. These advances should be adjusted within a period of two months or before the close of the financial year, whichever is earlier.

(v) To the Director, Government Cement Factory, Churk, Mirzapur for making advance payment of estimated amount of custom duty and post charges in respect of such of the imported machinery for which suppliers of machinery insist on receiving advance payment of such charges before clearance from the port. The unspent balance of the advance will be refunded without delay.

(w) To All-India Service Officers, who are entitled to the leave travel concession under the orders of Government, up to four-fifths of the estimated amount which Government would have to reimburse in respect of the cost of the journey both ways to the home town and back. Where the Government servant and members of his family avail themselves of the leave travel concession separately, i.e. at different times, the advance can be drawn separately to the extent admissible. The advance may be drawn for both the forward and the return journeys of the Government servant and/or the members of his family at the time of commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipated absence of the members of the family does not exceed three months or 90 days. Where the period of leave or the period of absence exceeds three months or 90 days, the advance can be drawn for the forward journey only. When an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the officer or of the officer's family from headquarters is likely to exceed three months or 90 days, one half of the advance should be refunded to Government forthwith. Officers who are their own Controlling Officers for travelling allowance purposes, may sanction the advance to themselves. In the case of others, the sanction of the Controlling Officer would be required. The account of advance for leave travel journeys will be rendered after completion of the journeys in the same way as for an advance of travelling allowance on tour. The amount of the advance will be debited to the head of account to which the travelling allowance of the officer is finally debitable. The advance will have to be refunded forthwith, if the outward journey is not commenced within thirty days of the grant of the advances. The travelling allowance claim in adjustment of the advance should be prepared within one month of the completion of the return journey.

(x) To the Director of Agriculture for making advance payment to the U.P. State Electricity Board on account of service connection charges in connection with electrification of tube-wells at Government Agricultural Farms against the sanctioned estimates of works. The unspent balance of the advance will be refunded without delay.

(y) To Government servants in lieu of their leave salaries at the time of proceeding on leave. The advance will be payable only in cases of earned leave or leave on private affairs and in the case of Government servants governed by F.R. 81/S.R. 157, leave on average/half average pay without medical certificate for a period of not less than 30 days or one month, as the case may be, other than leave preparatory to retirement. It will be interest free. The amount of advance should not exceed the monthly pay together with dearness allowance / additional dearness allowance last drawn and should be in whole rupees; provided that if the period of leave exceeds 30 days or one month but does not exceed 120 days the advance may be sanctioned for the whole period of leave but drawn only for one month at a time.. Usual deductions will be made from the advance. The advance will be admissible to permanent as well as temporary Government servants, but in the case of temporary Government servants it will be subject to the additional conditions given in paragraph 242. The authority competent to sanction advances to Government servants under paragraph 249 (a) may sanction the advance in lieu of leave salary also. The authority may sanction such an advance for himself also. The advance will be adjusted in full in the first leave salary bill of the Government servant. If the full amount of the advance cannot be so adjusted, the balance will be recovered from the next payment of pay or/and leave salary. [The correction incorporated vide correction slip no. 12 dated 30-07-1981] [Vitta (Lekha)Anubhag -1 File no.3/1(4)/65]

NOTES—(1) Accountant General's authority for the drawal of the advances even by gazetted officers will not be required.

(2) The amount of advance should be drawn on the bill in the form in which the pay and allowances of the Government servant are drawn. The authority sanctioning the advance must be quoted in the bill.

(3) The amount should be classified under the final head of account to which the leave salary is debitable.

(4) The last pay certificate granted to a Government servant holding the advance shall specify the original amount of advance, amount repaid and the balance outstanding.

(z) To the Pradhanacharyas of Bahudhandhi and Pravidhik Prashikshan Kendra and Adhikshaks of Ashram Type Schools, temporary advance up to Rs. 2,500 for meeting tour expenses of students. The advance should be adjusted within two months of the date of its drawal or before the close of the financial year, whichever is earlier.

(aa) To the the Director, Deputy Director and Assistant Director of Fisheries up to the maximum limits of Rs. 5,000, Rs. 2,500 and Rs. 1,000 respectively in each case to meet the expenditure on fry collection work. The advance should be adjusted within a period of two months from the date of drawal or before the close of the financial year, whichever is earlier.

(bb) To the Soochna Nideshak, advances not exceeding Rs. 2,000 in each case for organising exhibitions and Kisan Melas of Soochana Nideshalaya. The advance should be adjusted within one month of the closing of these exhibitions and Kisan Melas or before March 31, which ever is earlier. The closing date of the exhibition/Mela for which the advance is drawn should be mentioned in the sanctioning order and any change in the closing date should be intimated to the Accountant General, Uttar Pradesh also.

249-A. The Inspector General of Police is empowered to sanction—

(1) advances of pay for village chaukidars deputed to fairs and melas.

(2) advances up to a limit of Rs. 1,000 in each case to meet (i) urgent contingent charges, and (ii) the travelling expenses of non-gazetted police officers and men (a) in the event of an emergency, or (b) when large parties of police are deputed on duty to fairs and melas, or (c) when they are sent on dacoity patrols.

(3) advance equal to one month's substantive pay and travelling allowance to head constables, naiks and constables required to attend any course of training or instructions at Moradabad or any other place. The advances of pay should be recovered from their pay in not more than nine equal monthly instalments beginning with the month in which full month's pay is drawn after joining the course of training or instruction. The advance of travelling allowance should be recovered in full from the travelling allowance bill prepared immediately after their arrival to the place of training or instructions.

(4) temporary advances up to a limit of Rs. 10,000 (rupees ten thousand only) at a time to meet anticipated expenditure in connection with the movement of Special Police Force.

249-B. The Superintendent, Printing and Stationery, Uttar Pradesh, is authorized to draw an advance every month approximating Rs. 36,500 to pay the wages of the industrial workers of the Government Press, by drawing with-in ten days of the date on which they are due to be paid in accordance with the requirements of section 5 of the Payment of Wages Act, 1936. The advance will be adjusted subsequently within 15 days of its drawal by the submission of pay bills in accordance with the rules in Chapter VII.

249-C. The Secretary, Board of High School and Intermediate Education, Uttar Pradesh is authorised to draw temporary advances from time to time to the extent of the amount required for immediate disbursement at the rate of Rupees 2 per candidate for regular examinations and 25 paise per candidate

for supplementary examinations, for meeting the expenses on examination centre charges, packages of question papers and parcels of answer books, etc. in connection with the High School and Intermediate examinations of the Board, provided that the annual budget allotment for the purpose is not exceeded. These advances should be adjusted as early as possible but in any case not later than twelve months from the date of their drawal. C. S. No. 107 Dated 16-10-99 [Vitta (Lekha) Anughag-1 File No. 15(1)/97]

249-D. The following officers of Agriculture Department are authorised to sanction advances up to a maximum limit of Rs. 10,000 in each case for their own offices as well as for offices subordinate to them for the purchase of such articles as cereal seeds, bhusa, gunny bags, fertilizers, manure, cotton and jute from the budget provision under the head '505—Capital Outlay on Schemes of Agricultural Improvement and Research' :

- (1) All Deputy Directors and Assistant Directors of Agriculture in charge of Agricultural Regions.
- (2) All Deputy Directors of Horticulture.
- (3) Director, Horticulture Research Institute, Saharanpur.
- (4) Horticulturist (class I) Fruit Research Station, Basti.
- (5) Project Officer—District Planning Officer, in charge of Intensive District Agriculture Programme, Aligarh.

The total amount of such advances sanctioned for each office should not exceed the amount allotted to the head of that office for the purpose by the Director of Agriculture in a financial year from the budget provision under the head. The amount of advance drawn on one bill should not exceed Rs. 2,000. The advances should be adjusted within a period of 2 months from the date of sanction or before March 31, whichever is earlier.

249-E. The Director of Industries is authorised to sanction drawal of temporary advances up to a maximum limit of Rs. 15,000 by him in respect of his own office and by the Zonal and Sub-Zonal Industries Officers in respect of other offices in their respective jurisdiction, for meeting contingent expenditure of emergent nature, such as payment of wages and railway freight (where railway credit notes are not accepted), purchase of Khadi yarn and wool, local purchase of articles when these are not available without cash payment and delivery of documents through banks where permissible. The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. The advances should be adjusted within a period of two months or before March 31, whichever is earlier.

249-F The following officers of Animal Husbandry Department, are authorised to sanction temporary advances up to a maximum limit and for the purpose noted against them—

- (1) The Director and Deputy Directors of Animal Husbandry upto a maximum limit of Rupees 25,000 and Rupees 10,000, respectively, in each case, by themselves or by District Livestock officers, for the purchase of Livestock and award of prizes at cattle-shows.
- (2) The Director and Additional Director, Animal Husbandry and the Principal, Veterinary college, Mathura, upto a maximum limit of Rupees 3000, for the purchase of foreign medicines and upto Rs. 100, for the purchase of apparatus and scientific instruments.
- (3) Heads of offices upto a maximum limit of Rupees 500 for the purchase of foreign medicines.

The total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. Advances for the purchase of livestock, medicines apparatus and scientific instruments should be adjusted within a period of two months or before 31st March, whichever is earlier, and those for award of prize within, one month or before March 31, which-ever is earlier.

N.B. The amount of Rupees 100, occurring in sub-paragraph (2) above has been changed to Rupees 1000, vide G.O.A-1-2018 (i)/X-15(5)/81, Dt. 15.3.1982 (C. S. No. 14, Dated 25.9.1981 and C.S. No. Dated .04.02.83) [Vitta (Lekha) Anubhag-1 File No.15(5)/1981]

249-G. The Secretary, Legislature, is authorised to sanction drawal of temporary advances up to the maximum limit of rupees fifty thousand only on any one occasion for disbursement of travelling allowances and daily allowance to the Members of the Legislative Council and the Legislative Assembly of the State for attending the meetings of the House as also for attending the meetings of the various Committees of the Legislature. The total amount of such advances should not exceed the budget provisions for the purpose during the financial year. These advances will be drawn from the head of account to which the expenditure is finally debitible. The advances should be adjusted within a period of two months from the date of drawl or before the close of the financial year in which the advance is drawn, whichever is earlier.

A certificate should be given by the officer drawing the bill on every such advance bills as follows :

"Certified that all the advances, whether sanctioned by the Secretary, Legislature or by Government, drawn from the Treasury, except those drawn during the last two preceding months, have been fully adjusted and the adjustment bills forwarded to the Accountant General."

249-H. The Departments concerned are authorised to draw advance to the extent of amount required for immediate disbursement of travelling allowance claim of the non-official members of the Committees Commissions, including members of Parliament and State Legislature, appointed by the Government for attending its meetings. The advance will be drawn on a simple receipt on Travelling Allowance Bill form by debit to final head of account, as in the case of advance of Travelling Allowance on tour, after getting the sanction of the competent authority, attaching a copy thereof to the bill. The amount to be drawn in advance should be worked out on the basis of the entitlements of the Travelling Allowance, as admissible to Government servants of First Class vide Para 16 of Financial Handbook, Volume III, to each such member who is expected to attend the meeting and it should be restricted to the amount required for disbursement of Travelling Allowance claim for each meeting. The bills prepared and signed by the members will be countersigned by the officer authorised in this behalf and payment made on the last day of the meeting by the department concerned out of the advance drawn for the purpose. These bills will be carefully scrutinised by the department concerned before making the payment. Daily Allowance may be claimed in the bill for the full period admissible. The Travelling Allowance for onward journey and return journey will be included in the bill and the payment will be treated as final irrespective of the date of completion of the journey. However, the department concerned will obtain a formal intimation to the effect that the return journey has in fact been completed. Necessary action will immediately be taken to recover the amount of overpayments, if any, made on account of travelling allowance. It is to be understood that the certificate to be furnished by the non-officials in connection with their claim should be in conformity with the certificates furnished by gazetted officers along with their travelling allowance bills. In order to enable the Accountant General to scrutinise the travelling allowance bill of non-official members of the Committees and Commissions etc. the names, designations and specimen signatures of the officers authorised to countersign the travelling allowance bills should be communicated to him. After the amount is disbursed to the members, the department concerned should render an account setting forth the particulars of the amount of travelling allowance drawn in advance from the treasury, giving reference to Voucher Number and date of the encashment of the bill and the amount disbursed to each individual member who attended the meeting, duly supported by the competent authority. Amounts drawn in Excess, if any, should be immediately refunded to the Treasury and the chalan enclosed alongwith the account rendered to the Accountant General. It should also be ensured that a second advance is not drawn unless the account of the first advance has been rendered to the Accountant General. (Correction Slip No. 7, dated August 21, 1980) [Vitta (Lekha) Anubhag-1, File No. 10 (43) 1974]

249-I—For the purchase of petrol diesel for Government vehicles in cash, the Heads of Departments and Heads of Offices may draw advance according to the actual requirement for a maximum period of

one month subject to the condition that the amount of advance drawn at a time shall not exceed Rs. 25,000. The Officer drawing the advance for making cash payment to the suppliers of petrol or diesel shall be responsible for its adjustment for which purpose he will send a detailed contingent bill to the Accountant General Controlling Officer within a period of one month from the date of drawal of advance or before March 31, whichever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilized and adjusted. The following certificate must be recorded on each such bill for the advance.

"Certified that the amount of Rs..... drawn as advance through the abstract contingent bill no dated has been adjusted vide detailed contingent bill no.....dated and the adjustment bill sent to the Accountant-General.

It may also be ensured that the total expenditure does not exceed the amount provided for the purpose in the budget of the concerned financial year. (Correction Slip No. 55 dated 24-5-1985). [Vitta (Lekha) Anubhag-I, File No. 15/1 (1)-69.]

249-J—The amount required for making 90 per cent payment of the cost of articles through banks as provided in rule 12 (1) (b) of the Appendix XVIII of this volume, may be drawn as advance on the basis of the intimation received from the bank/supplier. The amount so drawn must be adjusted within thirty days after the supplies have been received and verified. C. S. No. 58 Dated 8-5-1986 [Vitta (Lekha) Anubhag, File No.23 (6)/80]

249-K. The Director U.P. State Lotteries is authorised to sanction drawal of temporary advance up to a maximum limit of Rs. 5,000 on any one occasion to meet urgent contingent expenditure in connection with the U.P. State Lottery draws. The advance should be adjusted within a period of one month from the date of drawal or before 31st March; whichever is earlier. The second advance may not be drawn unless the amount previously drawn has been fully utilised and adjusted.

It may also be ensured that the total amount of such advances should not exceed the budget allotment provided for the purpose during the financial year. (C. S. No. 80, dated 23-12-87) [Vitta (Lekha) Anubhag-1, File no. 15 (7)/80]

[Conditions of Repayment](#)

250. All advances are subject to adjustment by the Government servants receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of a Government servant going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under paragraphs 244 to 246 the whole amount shall be completely recovered by the due date.

250-A. The sanction for refund of the amount which has been paid in excess in repayment of the principal of the loan and/or interest thereon by a Government servant or a private individual shall be issued by the authority competent to sanction the original loan after verifying from the departmental authority/Accountant General responsible for maintaining the detailed account of the loans that such a refund is due to the loanee; the fact of having made such a verification should be indicated in the sanction. No further authority for payment from the Accountant General is necessary in the case of a gazetted Government servant. On the basis of this sanction the head of office in the case of non-gazetted Government servant/Gazetted Government servant or departmental officer who normally disburses the loan in the case of private individuals, may draw funds by presenting a bill in Form no. 42-H, separately for amounts paid in excess on account of principal of a loan and for interest at the Treasury attaching to the bill a copy of the sanction for such refund. The head of office/departmental officer concerned shall disburse the amount to the loanee and obtain his acquittance, duly stamped where necessary. The classification on the bill for withdrawal on account of excess deposit of loan and the interest thereon shall be shown as "Minus Credit" to the head of account to which the loan was debited at the time of its

payment and "Deduct Refunds" under Major Head "249—Interest Payment" respectively. The departmental officer/Accountant General who keeps the detailed account of the loan will keep a note of the sanction for the refund in the relevant loan account and when payment is actually made, the voucher number and date of payment will also be recorded and attested by the departmental officer/gazetted officer in the Accountant General's Office as the case may be.

Forms of Drawing and Repaying

251. Advances to Government servants on personal account should be drawn on form Nos. 6-A, 6-B, 6-C or 6-D, as the case may be. The authority sanctioning the advances must be quoted on the bills and a copy of the order sanctioning the advance should also be attached to the bill. The Treasury officer may authorise payment of such advances on the authority of such sanction.

NOTES—(1) The Forms No. 6-C and 6-D, exclusively meant for the advances/withdrawals for the Provident Funds will be pink colour.

NOTES—(2) The Accountant General's authority is not required for the payment of advances to gazetted and non-gazetted Government servants, sanctioned under paragraph 244 to 247.

252. If encashment of a bill for an advance on transfer is likely to delay the transfer, which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any), works imprest, or other available cash in the hands of the disbursing officer concerned pending recoupment, when the bill is subsequently encashed.

253. A personal advance to a Government servant may be repaid, either in cash or by deduction in his pay or travelling allowance bill as the case may be (see rule 5 under paragraph 81)

254. In repaying an advance the memorandum presented at the Treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular Treasury where the advance was made is not necessary.

CHAPTER XII—

STORES

General Rules

255. The Public Works Department and certain other departments of Government, viz. Jails, Agriculture, etc. obtain large amount of stores for consumption, manufacture or otherwise. The departmental officers entrusted with the care, use or consumption of these stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

Receipt of Stores

256. (1) All materials received should be examined, counted, measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that he actually received the materials and record them in any stock register prescribed for the purpose.

(2) A department which is required to maintain regular accounts of stores under these rules shall not keep in hand any stores out side such accounts. If in any circumstances stores are received from another department or concern, not under the regular purchase or transfer system, e.g. as a gift or on the closing down of a concern, their value and quantity should be immediately adjusted in the accounts. The value

of stores so received should be credited to the revenue of the State. No stores shall be accepted by the receiving department unless they are likely to be of use to that department.

Issue of Stores

257. When materials are issued from stock for departmental use, manufacture or sale, etc. the Government servant in-charge of the stores should see that a requisition or indent in proper form has been made by a properly authorized person, examine it carefully with reference to any orders or rules for the issue of stores and sign it after making suitable alterations under his dated initials, in the description and quantity of materials, if he is unable to comply with the requisition in full. The requisition or indent should be returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or despatched or from a duly authorized agent.

Accounts

258. The accounts are of two kinds—

(a) Quantities accounts, and (b) value accounts.

(a) All quantities received in or issued from stores should be entered in the stock account under the respective heads on the dates the transactions take place, and balances struck every month which should correspond to the quantities in stock at the close of each month.

(b) The value account should show the money value of the materials received in and issued from stock. The value of all the materials obtained from different sources, either by cash payment or by book adjustment should therefore, be entered on the payment side. The receipt side should show the value of materials issued from time to time at rates which should be previously fixed by competent authorities after taking into account in addition to the original price, the cost of carriage and losses from depreciation or wastage, cost of stores godown and other similar charges, but should in no case exceed the market value. A general valuation should also be made of the stock in hand at the close of each half-year at reasonably accurate price which should be reviewed from time to time and revised when necessary and then entered on the receipt side. The difference between the totals of the two columns will ordinarily show profit or loss in the operation of different classes of materials. This will enable the authorities to re-adjust the issue prices, where necessary.

Stock-taking

259. The balance in stock should be examined periodically on such date as may be prescribed for each department to see whether the balance in hand represents the quantities as well as the value borne on the account books. Any discrepancy discovered in the verification should be fully explained and the book balance set right under orders of the competent authority, any surplus quantity being taken into the accounts as a receipt and a deficit quantity as in issue.

Purchase of Stores

260. The purchase of stores required for the use of Government departments is regulated by the rules contained in Appendix XVIII and other rules issued from time to time by the Government.

Disposal of Government Property through public auction

260-A. The rules for the disposal of Government property through public auction are contained in Appendix XIX-D.

CHAPTER XIII—

CIVIL WORKS

Extent of application

261. The rules in this chapter describe the procedure to be followed by officers belonging to departments, other than the Public Works Department, in regard to works on Government buildings inclusive of residential buildings for the execution of which they are responsible. They apply also to all petty constructions and repairs whether connected with Government buildings or not for the execution of which such officers are responsible.

Definitions

262. Works are primarily divided into two classes— "Original works" and "Repairs or maintenance." Original works include all new constructions whether of entirely new works or of additions and alterations to existing works which increase the capital cost of a building or work. Repairs to newly purchased or previously abandoned buildings required to render them useable are also original works.

Repairs or maintenance includes all operations required to maintain in proper condition buildings and works in ordinary use.

A petty work is one the cost of which does not exceed Rs. 20,000, a minor work is one the cost of which exceeds Rs. 20,000, but does not exceed Rs. 1,00,000 and a major works is one the cost of which exceeds Rs. 1,00,000.

Petty and minor electrical works are defined in paragraph 277.

NOTES—(1) In the case of mixed estimates, if the amount debitable to the "Original Works" portion of the estimate is Rs. 20,000 or less then it should be treated as a petty work and not minor work although the total cost of such mixed work (including repairs) might exceed Rs. 20,000 and the departmental head should be responsible for the execution of such mixed work and for finding funds for the purpose from their own budgets. When the original works portion of a mixed estimate exceeds Rs. 20,000 then it should be treated as a minor work and the whole work including repairs should be entrusted to the Public Works Department for execution. Provision for such works should be made in the Public Works Department budget both under "Original Works" and "Repairs."

(2) When an existing building is to be re-modelled or a portion thereof is to be replaced, then, if a type of construction or material of a more costly nature than that which previously existed is to be adopted or if the proposed reconstruction will result in an increase of accommodation, only one estimate will be prepared but the estimate will be a mixed estimate part of which is chargeable to "Original Works" and part to "repairs." The amount to be charged to "Original Works" will be the total estimated cost of the work minus the original cost (estimated, if necessary) of that portion of the building which has been replaced.

Exception—When in any one estimate, the amount chargeable to "Original Works" is less than Rs. 2,000 the whole of the expenditure may be charged to repairs ; provided that if the work relates to a residential building the amount which is correctly chargeable to "Original Works" is added to capital value and taken into account in calculating the rent.

263. In the rules in this chapter, the term "local officer" denotes the district or local head of a department or office other than the Public Works Department [e.g. the District Officer, the Superintendent of Police], who is responsible for the maintenance in proper conditions of Government buildings belonging to his department and for the execution of works relating to such buildings. The Government will decide which particular Government servant will exercise the functions of the local officer in respect of particular buildings.

NOTE—In case a local officer is himself the head of his department, the functions of both the local officer and head of department under the rules in this chapter will be discharged by him.

General Rules

264. (a) The responsibility for repairs and maintenance of all departmental buildings inclusive of residential buildings with electric, sanitary and water-supply installations and for the execution of all petty works relating to those buildings devolves on the local officer of the department concerned subject to the control of the head of the department. The civil departments will be supplied by the Public Works Department with copies of the Public Works Department schedules of rates and of correction slips thereto : they will also be supplied with lists of contractors or designing agencies. The Public Works Department will, when required, assist the civil departments by advising them in regard to contracts, works accounts, record plans, register of buildings, etc. and in the case of works at headquarters, may be asked to advise in respect of specific points relating to such works.

(b) The Public Works Department is also responsible for the execution of major and minor works relating to all departmental buildings under the control of civil officers ; for the repairs and maintenance of official residences of the members and staff of the Government and also for the execution of petty works relating to those buildings. (See paragraphs 294, 297 and 298).

Exceptions

(i) The Inspector General of Prisons is responsible for the execution of all minor and major works relating to existing jails but he may, at his discretion, hand over to the Public Works Department any major or minor work requiring technical knowledge or scientific management. When he retains the responsibility for the execution of a major or minor work he will maintain initial and monthly accounts in the form and manner prescribed in the Public Works Account Rules, Volume VI of the Financial Handbook and submit them to the Accountant General.

(ii) For rules concerning the execution of annual and special repairs, petty and minor works relating to electric installations, see paragraph 277.

(iii) The works of the Forest Department whether major or minor are carried out by that department in accordance with the rules laid down in the Financial Handbook, Volume VII. But that department may at their discretion hand over to the Public Works Department any major or minor work requiring technical knowledge or scientific management.

(iv) When the administration, control and execution of a major or minor work is entrusted, in very special circumstances, to a head of civil department, provision of funds for the work should be made in the budget of that department.

(v) The Executive Engineer, Building Division, Transport Organisation, is responsible for the execution of minor works of the Transport Department costing up to Rs. 1,00,000 departmentally subject to the condition that the post of Executive Engineer (Building Division) is held by an Executive Engineer of the Public Works Department.

NOTES—(1) All Government buildings except kachcha buildings and groups of buildings which are in the main kachcha will be inspected every second year by an officer of the Public Works Department of

rank not less than that of an assistant engineer. Superintending Engineers will determine and intimate for the information of local heads of departments in occupation which buildings in each district will be inspected by assistant engineers and which will be inspected by divisional engineers. Inspecting officers will record the results of their inspections on the form specified by the Chief Engineer, one copy of which they will send to the local officer and one to the Superintending Engineer. Local heads will take steps to remedy all defects brought to their notice.

(2) Any Head of Department may ask the Public Work Department to inspect a building at any time, even within a year, if he has reason to suspect its deterioration or instability.

(3) Buildings which have wooden roof beams should continue to be inspected by the Public Works Department every year as at present.

(4) The inspecting officer of the Public Works Department shall make it a special point to report whether quadrennial repairs are being carried out adequately.

264-A. (i) No building may be purchased for a public purpose without the orders of the Government to whom a survey and valuation report by the divisional engineer, approved by the head of the department, should, in all cases, be submitted.

(ii) No residential building should be built, leased, or purchased except in accordance with the rules laid down in Annexure A to this chapter.

265. (a) The following records shall be maintained in respect of departmental buildings, and local officers will be held responsible for their being kept up-to-date :

A—Non-residential and rent-free buildings not borne on the capital and revenue accounts—

- (a) Record plans including land plans.
- (b) Register of land in Form no. 26.
- (c) Register of buildings in Form no. 28.

B—Residential buildings borne on the capital and revenue accounts—

- (a) Record plans including land plans.
- (b) Register of land in Form no. 26.
- (c) Register of buildings in Form no. 28.
- (d) Sanctioned rent statement.
- (e) Capital and revenue accounts in Form no. 27.

C—Residential buildings which are not borne on the capital and revenue accounts, but which are rentable—

- (a) Record plans including land plans.
- (b) Register of land in Form no. 26.
- (c) Register of buildings in Form no. 28.
- (d) Sanctioned rent statement.

NOTE—Rent statements should be prepared in respect of rent-free residences also in cases where municipal taxes are assessed on the buildings and are recovered from the tenants in accordance with the procedure laid down in notes (2) and (3) under rule 30(c), Appendix X to this Volume.

(b) Information relating to sanitary installations, water-supply and electric installation will be entered with that concerning the building itself in the register of buildings, the sanctioned rent statement and the capital and revenue accounts.

NOTE—Where record plans do not exist for buildings such as those which have all along been in the keeping of departments in occupation, line plans should be drawn and recorded in the remarks column of the register of buildings.

266. The register of land and the land plans are records of Government property. The local officer will enter in his register all transactions as soon as they occur and will certify once a year that there are no encroachments on the land in his charge. The certificate will be sent to the Collector of the district. The local officer will maintain a complete and accurate set of land plans.

267. (Deleted).

268. The capital and revenue accounts are designed to check the expenditure on and realization of rent from residential buildings and to show the financial result of the undertaking by the Government to maintain residences for their officers. The form will be prepared after the close of every fifth financial year, reckoned from 1960-61, by the local officer with the information from his work accounts and a copy will be sent by him to the Accountant General by July 31.

The sanction of the Government in the administrative department concerned is necessary to the removal of a building from the capital and revenue accounts. (See also "note" under paragraph 291).

269. The register of buildings is a record of Government property. It should be brought up-to-date by the local officer when there is a change in capital value.

Maintenance and repairs:—

Classification of Repairs

270. (i) Repairs to residential buildings are classified under three heads :

- (a) Annual repairs, comprising items of work which are carried out every year, such as white washing or distempering wall surfaces and repairing leaks in roofs.
- (b) Quadrennial repairs comprising items of works which need only be carried out once in four years, such as painting or varnishing doors and windows or repairing roads.
- (c) Special repairs or repairs which do not recur at regular intervals, being chiefly renewals of structure.

(ii) Repairs to non-residential and rent-free buildings are classified under two heads :

- (a) Annual repairs comprising the items of work referred to at (a) above.
- (b) Special repairs comprising the items referred to at (b) and (c) above.

NOTES—(i) The duty of keeping the compounds of residential buildings clear of weeds and jungle devolves on tenants and the Government will not meet any expenditure on this account except when a house is untenanted.

(ii) Outside doors and windows of the labour quarters constructed under the Subsidized Industrial Housing Scheme of the Government, may be repainted after every two years instead of four years.

271. Expenditure debitable to annual or quadrennial repairs does not enhance the capital value of a residential building ; but part of the expenditure debitable to a special repair estimate very often does increase the capital value, for instance when a thatch roof is replaced by roof of a superior kind, e.g. by a jack-arch roof. All estimates for special repairs to residential buildings should, therefore, be dealt with under paragraph 273.

Provision of Funds

272. Grants for all classes of repairs will be entered in the civil budget as reserves in lump sum placed at the disposal of heads of departments who will allot funds to local officers in the manner laid down in paragraphs 272-A—272-C.

NOTE—If the garden or lawn attached to a residence (laid out at Government expenses) is maintained by the Superintendent, Government Gardens all charges connected with its upkeep, such as malis, coolies, manure, seeds, hire of bullocks, etc., should be included by the Deputy Director of Gardens in his budget estimate. In other cases, the expenses will be met from the maintenance grants. If, however, any structural features have also been constructed at Government expense in connexion with the garden or lawn (such as cow-sheds), the maintenance charges for such features should in all cases (i.e. whether the garden or lawn is maintained by the Superintendent of Gardens or not) be included in the annual repairs allotment for the building itself but shown as a separate item. Gardens (attached to a residence) for which no rent is included in the rent statement should be maintained by the tenant and not at Government expense.

Non-residential and Rent-free Buildings

272-A. (i) Heads of Departments will fix the amount to be spent on annual repairs for each building or group of buildings and supply each local officer with a list of all annual repair allotments relating to buildings in his charge. The allotments detailed in these lists will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned.

NOTE—The allotment for annual repairs should not be utilized for any other class of work without reference to the head of the department. Allotment for special repairs shall be made in accordance with clause (iii) below.

(ii) These allotments should be so fixed that out of the total appropriation for "maintenance and repairs" a suitable sum should remain as reserve with the head of the department for special repairs, for making additional allotments if excesses are reported on allotments for annual repairs, and also for placing a small sum at the disposal of the local officer in accordance with the provisions of paragraph 272-B. Heads of Departments should revise the list of allotments from time to time on the information obtained from competitive tendering.

(iii) Heads of Departments will allot funds for special repairs from their reserves on requisition from local officers, who should submit their demands not later than May 15. Allotments should be made as early as possible, and in computing the allotment required, no allowance should be made for work which will be done during March. (See also paragraph 273).

272-B. Heads of Departments will place at the disposal of local officers grants amounting to about one-eighth of the allotment for annual repairs for expenditure on unforeseen special repairs of an urgent nature. No single work exceeding Rs. 50 in cost will be carried out from this grant and it will not be available for expenditure on residential buildings.

Residential Buildings

272-C. Allotments required for annual repairs, quadrennial repairs and special repairs to residential buildings, whether borne on the capital and revenue accounts or not, are determined when the rent statements are prepared (paragraph 279); so also are the grants required for annual repairs and special repairs to the water-supply, sanitary and electrical installations in those buildings. The grants for annual repairs will be included in the local officers' list and will be considered as set free for expenditure by the local officer as soon as the civil budget has been sanctioned, vide paragraph 272-A.

For quadrennial and special repairs, the local officers will submit their demands to the Head of the Department for an allotment from his reserve as laid down in clause (iii) of paragraph 272-A, but when

making a demand for special repairs the local officers should submit an estimate also (see paragraphs 273 and 274).

NOTE—Provision for one class of repairs or work should not be utilized for another class of repairs or work without reference to the Head of the Department.

Preparation and Sanctioning of Estimates

273. (a) No estimate will be prepared for annual repairs. The system of lump sum contracts based on competitive tendering will be adopted, as far as possible, but repairs may be executed by departmental agency when suitable contractors are not obtainable. (See paragraphs 307 and 307-A). When contracts are given on the result of competitive tendering the local officers may exceed the annual repair grant for one building or group of buildings, provided there is no excess on the total grant for the buildings in his charge, but he will report the net saving to the departmental head for absorption into his reserve. He will at the same time supply the Accountant General with a list of the contracts entered into.

NOTE—The local officer should submit a statement to the departmental head showing excesses and savings on the grants in his list by such date as may be fixed by the Head of the Department for the purpose.

(b) No estimates will be prepared for quadrennial repairs to residential buildings or special repairs to non-residential buildings for which plans are unnecessary provided the work is to be done on lump sum contract basis and competitive tendering is insisted on. The local officer will apply as early as possible in the financial year for allotments for such works on a rough forecast, and non receipt of allotments from the reserve at the disposal of the Head of the Department will call for tenders. Where contracts have been entered into he will supply the Head of the Department and the Accountant General with lists of contracts.

(c) Detailed estimates are required for special repairs to a residential building and for works involving structural alterations or additions to any building where plans or drawings are required. These estimates will be submitted by the local officer through the Head of the Department to the Divisional Engineer concerned who will check them and return them to the departmental head for sanction and the allotment of funds (see paragraph 272-C). The departmental head will send one copy of this sanction to the local officer and one copy to the Accountant General.

NOTES—(1) Whenever necessary the local officer may, with the approval of the Head of the department, obtain technical advice from a private agency on the preparation of estimates for or the execution of special repairs, provided that any expenditure or fees for such advice is met from the provision for repairs.

(2) In the case of special repairs involving structural difficulties or needing technical knowledge it shall be at the option of the departments to request the Public Works Department to carry them out. The Public Works Department shall at their discretion carry out such works for the departments but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges.

(3) The estimates for the rent-free residential buildings meant for the Forest staff below the rank of Range Officers may not be sent to the Divisional Engineer for check but may be sanctioned by the Forest Officer concerned in accordance with the power of sanction enumerated in Appendix IV of the Financial Handbook, Volume VII.

(d) In the case of estimates pertaining to residential buildings, the local officers should attach to each estimate a certificate to the effect that the amount included in the estimate is not greater than the sum allowed in the rent statement. If, in any case, the local officers demand more than the normal grant, they must support their demand with reasons.

274. (a) All estimates for special repairs to residential buildings, when sent to the divisional engineer will be accompanied by the sanctioned rent statement. If in accordance with Subsidiary Rule 29-C, Financial Handbook, Volume II, an increase in the capital value of the building is involved the Divisional Engineer will, in addition to making the allocation between repairs and original works, revise the rent statement. When revising the rent statement, the divisional engineer should keep in view the instruction laid down in paragraph 282-A, and Annexure B.

(b) The head of the department will sanction all estimates for buildings for which rent statements are not maintained but for buildings for which rent statements are maintained he will sanction only such estimates as contain no items chargeable to original works. All other estimates, viz., those containing items chargeable to original works and relating to buildings for which rent statements are maintained, will be sent by him with the accompanying papers to the Government for sanction (see paragraph 279).

NOTE—For rules relating to estimates for special repairs or additions and alterations to electric installations, see paragraph 277.

275. (Deleted).

275-A. In the absence of orders to the contrary from competent authority, a disbursing officer may continue to incur expenditure on the following classes of works from the commencement of a financial year :

I—All original works in progress at the end of the previous financial year;

II—Expenditure on repair works in progress and on ordinary regular repairs, and

III—Maintenance of tools and plant and the liability arising from the previous year in respect of any purchases.

275-B. Local officers will enter into contracts for all classes of repairs to the limit of the allotment for each building. They may enter into contracts in excess of individual allotments subject to the following conditions :

(a) There should be no excess on the total allotment for any one class of repairs.

(b) The tenders in excess of individual allotments should not be the only tenders received for the works in question. If there is an excess on the total allotment inspite of competition the contracts will be reduced by striking out complete items from the schedules of work and the work omitted reported to the Head of the Department. If there is an excess and no competition the local officer will either invite fresh tenders or submit the single tenders received with details of quantities and rates in support of the lump sum tendered to the Head of the department for acceptance.

276. (Deleted).

Electric Installations

277. (1) All works in connection with the electric installation of the buildings shall be carried out under the sanction of the Heads of departments; provided that no schemes for installations are sanctioned without previous approval of the Government unless both the recurring and non-recurring cost of the installation can be met from the existing allotments at the disposal of the Head of the department concerned. Funds should be allotted in accordance with the rules laid down in paragraphs 272, 272-A—C and 293.

(2) The following procedure shall be observed in sanctioning and preparation of the estimates for such works :

(i) For purposes of these rules electrical works cost of which does not exceed Rs. 2,000 exclusive of the cost of fans and service lines, shall be classed as "petty" works. Those costing more than Rs. 2,000

exclusive of the cost of fans and service lines, but not more than Rs. 20,000 shall be classed as "minor" works.

(ii) Annual repairs shall be carried out by the departments concerned from the funds at their disposal.

(iii) All original petty works and special repairs (not exceeding Rs. 2,000 exclusive of the cost of the fans and service lines in each case) shall be carried out by the departments concerned through approved electrical contractors enlisted with the Public Works Department. Public Works Department, shall be asked to prepare a rent statement (original or revised) if the works relate to residential buildings.

NOTES—(1) In the case of special repairs to refrigerators the estimate should be submitted to the Public Works Department for scrutiny and report whether any portion of the proposed expenditure will enhance the capital value of the refrigerator. If an increase in the capital value is involved, the estimate should be submitted to the Government in the Finance Department for sanction, otherwise the Secretary, Board of Revenue, will sanction it.

(2) All electrical installations involving three phase circuits and voltage exceeding 220 Volts irrespective of their value, shall be carried out through the Public Works Department.

(iv) Estimates for original minor and special repairs (exceeding Rs. 2,000 exclusive of the cost of fans and service lines, but not exceeding Rs. 20,000) shall be prepared by the Public Works Department and the works will be carried out by them after the estimate has been sanctioned and funds have been allotted by competent authority. The Public Works Department shall attach a rent statement if the works relate to residential buildings borne on the capital and revenue accounts. Estimates for fans and service lines shall not be dealt with by the Public Works Department when the total cost of the work is below Rs. 20,000. Ceiling and table fans shall be purchased by the department concerned direct from the suppliers according to the Uttar Pradesh Stores Purchase Department notifications published in the Uttar Pradesh Government Gazette, from time to time. A detailed service line quotation, shall be obtained by the departments and rates shall be checked against the schedule of rates supplied from time to time by the Public Works Department to Heads of Departments.

(v) The estimates shall be sanctioned by the competent authority in the same manner as other similar estimates relating to buildings are sanctioned.

(vi) The Public Works Department shall render service free of charge to departments other than Commercial Departments.

The following scale of fees shall be charged from the Commercial Departments and credited to revenues of the State under the appropriate head :

	Percent
(a) For examining and reporting on projects	1
(b) For obtaining and advising on tenders	½
(c) For supervision	1½
Total	3

NOTE—If the detailed estimates and drawings are prepared by the Public Works Department, item (a) will be increased by 1 percent so that the total rate of fees for preparing the detailed estimates and drawings and examining and reporting on projects will be 2 percent.

277-A. Whenever it is considered that a particular building, new or old, should be provided with lightning conductors or the old conductors need repair or renewal, the officer-in-charge should obtain an estimate for the same from the Public Works Department. The work shall be carried out by the Public Works Department. A fee at the following rates shall be charged from Commercial Departments only and credited to revenue of the State under the appropriate head:

- (1) For either scrutiny or preparation of an estimate, 1 percent of the estimated cost.
- (2) For obtaining and advising on tenders, 1/2 percent of the estimated cost.
- (3) For supervision of the work and certifying bills, 1½ percent of the estimated cost.
- (4) For testing a lighting conductor, whether new, repaired or renewed per earth plate, in accordance with the instructions laid down on the subject in the Buildings and Roads Branch Manual, Volume II, Rs. 20.

Assessment and recovery of rents

278. The local officer shall maintain a register of rents of buildings in Form no. 29 and enter therein the names of all rentable buildings under his charge, showing against each building the standard rent, as well as the name, rank, office and pay and allowance of the Government servant occupying the building.

Preparations and Sanctioning of Rent Statements

279. The Divisional Engineer is responsible for attaching to all estimates in connexion with residential buildings for which rent statements are maintained whether those buildings are borne on the capital and revenue accounts or not, a provisional rent statement in duplicate if in accordance with Subsidiary Rule 20 C, Financial Handbook, Volume II, the execution of the work will necessitate revision of the standard rent. (See paragraphs 274, 282-A, 292 and 295). To enable him to prepare the revised rent statement the local officer should invariably attach a copy of the sanctioned rent statement to every estimate relating to a residential building. The Head of the Department will obtain the sanction of Government in the administrative department to the estimate but will sanction the provisional rent statement himself after it has been verified by the Accountant General. One copy of the provisional rent statement sanctioned by the Head of the Department will be sent to the Accountant General for information and the other will be returned to the local officer with the sanctioned estimate.

NOTE—Instructions for the preparation of rent statements and calculation of rent are contained in paragraph 281-A and Annexure B.

280. The local officer will be responsible for reporting to Head of the Department and to the Accountant General the date of the completion of the work, and for recovering rent from that date at the rate sanctioned in the provisional rent statement.

281. (a) When the accounts of the work have been closed the local officer will inform the Divisional Engineer of the actual cost of the work, and will supply him with any other information that he may require to enable him to prepare a detailed rent statement. This statement the Divisional Engineer will submit for sanction to the head of the Department, through the local officer concerned and the Accountant General.

(b) A record of the actual cost of additions and alterations to residential buildings should be maintained in Form no. 29-A. This record will enable the local officer to furnish the requisite information to the Divisional Engineer for preparation of a detailed rent statement in accordance with the instructions laid down under paragraph 282-A and subsidiary Rule 20-C, Financial Handbook, Volume II. A separate page should be allotted for each building and the register should be posted when accounts of a work of additions and alterations have been finally closed and not at the end of each year.

282. On receipt of the detailed rent statement sanctioned by the Head of the Department, the local officer will adjust with effect from the date of completion of the work, any differences between rent recovered on the provisional statement and rent due on the detailed statement. The revised standard rent should be entered in column 11 of the register of cost of additions and alterations in Form no. 29-A.

282-A. The following instructions are laid down for preparation of revised rent statements and for fixing the date from which the revised rent should be charged. Attention of the Divisional Engineer should be invited to these instructions, when he is required to prepare revised rent statement in respect of a residential building :—

(I) When by the execution of one work alone the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less)* the rent statement will be revised and for the purpose of deciding the rate of interest to be charged on the additional capital value, the work shall be regarded as having been carried out in that financial year in which the accounts of the work were closed. The revised rent, however, will take effect from the date on which the work was completed and was fit for use.

(II) When by the execution in one financial year of more than one work the capital value of a residential building is increased by Rs. 500 or by 1 per cent of the existing capital value (whichever is less) the rent statement will be revised and, for the purpose of deciding the rate of interest to be charged on the additional capital value, several works shall all be regarded as having been carried out in that financial year in which the accounts of the last work were closed. The revised rent, however, will take effect from the date on which the last of the several works was completed and was fit for use.

(III) If in any financial year the rent has been revised in accordance with (I) or (II) above and if another work is carried out, and the accounts closed in that financial year, the rent need not be revised again in that year unless the capital expenditure on the last estimate exceeds Rs. 500 or 1 per cent of the existing capital value, *See Subsidiary Rule 20-C, Financial Handbook, Volume II.

whichever is less. If the rent is not revised according to this clause, the expenditure on the last estimate will be taken into account when the occasion for revision of rent next arises in accordance with subsidiary Rule 20-C.

(IV) In all cases a work shall be regarded as having been completed in that financial year in which accounts are closed, but if a building is actually occupied prior to closing the accounts of expenditure, rent is to be charged from the date of occupancy. Where, however, the revision of rent of a residence is necessitated by the execution of additions and alterations during occupation of the building the revised rent shall have effect from the date on which the work is completed and is fit for use.

This date is to be fixed by the Head of the Department.

(V) Whenever the necessity for revision of the rent arises, whether because of major additions and alterations or expiry of the quinquennium, all expenses on additions and alterations, both major and minor incurred up to the time of revision, should be taken into account in revising the rent. (Also see the instructions contained in Annexure B).

(VI) Unless the register referred to above shows that the capital expenditure in one year has been more than Rs. 500 or 1 percent of the existing capital value (whichever is less), the rent shall only be revised on the expiry of five years from the date from which the last revision takes effect.

(Explanatory Note—Under this rule it would be possible for alterations and additions valued at Rs. 499, or say, 0.99 percent of the existing value, to be carried out in each of four successive years without revision of the rent).

(VII) The period of five years during which a rent statement is valid [unless revision is required under (I) or (II) above] will commence from the date from which the sanctioned rent takes effect.

NOTE—Register in Form no. 29-A is to be maintained by all civil departments except the Public Works Department for which a separate form has been prescribed.

Intimation of Demands for Rent

283. (a) In the case of gazetted Government servants and those non-gazetted Government servants who draw their own pay bills, the local officer should intimate the amount recoverable on account of house rent from each Government servant to the Treasury Officer who cashes the pay bill of the officer concerned, and it will be the duty of the Treasury Officer to recover monthly the amount so intimated from the pay bill of the Government servant concerned, until such time as a change in the amount recoverable from each Government servant or in the emoluments of the Government servant who occupies any building is intimated to him by the local officer concerned. The occasion for a change arises generally when the Government servant occupying the building vacates it on transfer to any other station, when there is a change in the rates of his emoluments, or when the standard rent of the building is revised.

Deductions on account of rent should be shown in the pay bills by the officers drawing the bills.

(b) Whenever a Government servant from whom house rent is deducted hands over charge in the middle of a month, the Treasury Officer should see that the rent due has been recovered before he makes a final payment of any outstanding bill in question, or note it on the last-pay certificate to be issued by him.

284. In the case of non-gazetted Government servant except those referred to in paragraph 283 above, the duty of recovering the house rent will devolve on the head of the office under whom the official is employed. The head of the office should show the amount as deduction in the establishment pay bill in which the pay of the official is drawn.

The provisions of paragraphs 92, 93 and 94 and the rules thereunder are applicable to rents recoverable on residence referred to in the rules of this Chapter.

285. In both the case referred to in paragraphs 283 and 284 the Treasury Officers will debit the gross amount of the bill including the amount of rent recovered by per contra credit to rents of buildings under respective departmental receipt heads concerned. The recoveries relating to each department should be supported by a separate schedule of receipts.

286. The local officer will obtain from the Treasury a list of recoveries made monthly from the bills and shown in the schedule of rents sent with the Treasury accounts to the Accountant General.

287. The local officer shall submit every month to the Accountant General, a statement in Form no. 30 of demands realizations and arrears of rent in respect of every residential building under his control. The statement should reach the Accountant General not later than the 15th of the month following that to which it relates.

288. (Deleted).

289. A quarterly certificate to the following effect should be given for the months of April, July, October and January in the statement submitted under paragraph 287 :

"Certified that there has been no extension or alteration requiring in accordance with the provisions of Subsidiary Rule 20-C of the Financial Handbook, Volume II, an increase in the sanctioned rent except as detailed below :

Name of building. Additional expenditure involved."

290. If there has been any such expenditure it must be seen that it has brought to the notice of the Divisional Engineer for action with reference to paragraph 291.

291. All proposals involving the remission in full or of part of rent for residential buildings occupied by Government servants and service installation provided therein or the writeoff of irrecoverable rents for the grants of rent-free quarters should be referred for orders to the Government in the administrative department and the Finance Department of the Government will be consulted by that department before the issue of orders.

NOTES—(1) Whenever a rentable residential building is converted into a non-residential building as a permanent measure previous approval of the Government in the Finance Department should be obtained.

(2) Building designed for dwelling purposes, forming part of a tahsil, police station or other institution, will, with the exception of quarters for employees in inferior service, constables and jail warders in accordance with approved standard designs, be treated as residential.

291-A. Whenever it is proposed to convert a rentable residential building into a non-residential building as a temporary or a permanent measure, a reference should be made to the Government in the administrative department, who will obtain the concurrence of Finance Department before the issue of orders.

[Instructions in regard to the term of Occupation of Government Residences](#)

291-B. (1) It is the duty of the officer in-charge to endeavour to get tenants for Government residences not immediately required for Government use. Such tenants need not necessarily be officers of the particular department to which the building is assigned : they may be officers of other departments or private persons. When residences are let to Government servants Fundamental Rule 45-A and the subsidiary rules made under it will apply; when they are let to private persons the lease should generally be from month to month but a longer lease may be given with the sanction of the Head of the Department. A clause in the agreement should be added, when necessary, to enable the officer-in-charge to terminate the lease at short notice in case the building is required by Government. Residences let to private persons should not be altered or enlarged at Government expense to suit the tenant and persons occupying such residences on rent who should be prohibited from making any alterations even at their own expense, except with the express concurrence of the Head of the Department.

(2) When a building is utilized partly as a residence and partly as an office, the capital cost of the portion occupied, as a residence should be separately assessed for the purpose of the calculation of standard rent, which should be based upon such capital cost and upon the cost of maintenance of the residential portion. This instruction does not apply in cases where separate office accommodation is provided for the occupant or where the use of part of his residence for office purposes is optional. The capital cost of the portion of the residence used as an office will be calculated in accordance with the orders of the Government under Fundamental Rule 45-A-H, proviso (v) (1) in Volume II of the Financial Handbook.

(3) (Deleted).

(4) It is not permissible to allow Government servants or others to occupy Government building rent-free or at a reduced rent on conditions that they keep them in repair. This instruction is not, however, intended to prevent the Government from exercising their discretion in regard to the transfer of Government buildings, not immediately required for Government purposes, to local bodies on terms which will ensure the buildings being kept in proper repair and secure the right of re-entry after reasonable notice.

(5) Cases in which rent-free quarters or reduced rents have been sanctioned should be periodically reviewed by Heads of Departments and, if the concession granted appears for any reason to be no longer necessary, it should be withdrawn, the sanction of the Government to the withdrawal being applied for.

(6) In all cases in which rent-free accommodation is provided or in which rent is waived or reduced a copy of the order should be communicated to the Accountant General.

291-C. Rents of residential quarters calculated at monthly rates should be calculated to the nearest fifty paise, amounts of less than twenty five paise should be ignored, amounts from twenty-five paise to seventy four paise should be reckoned as fifty paise and amounts of seventy-five paise and over as one rupee.

Renting of Residential or Non-residential Buildings

291-D. (a) When a residential or non-residential building is let out to a private person for residential or business purposes rent should be recovered monthly in advance at the market rate prevailing in the locality for similar accommodation used for similar purposes. If the building is let out on rent from month to month the local officer is competent to sanction the rent on recording a certificate that the rent charged is not less than the market rate prevailing in the locality. If a regular lease is to be entered into, the lease should be sanctioned by the head of the department stating in the order of sanction that the rent has been fixed in accordance with the market rate.

(b) When a non-residential building is allotted to a Government servant as a residence the Fundamental Rules will apply. When any such building is definitely converted into a residential building for a Government servant, steps should be taken to assess the standard rent. In the case however of a casual allotment no standard rent need be fixed but the rent shall be recovered at 10 per cent of the Government servant's monthly emoluments or at the market rate, whichever is less. If such an allotment is made at the request of the Government servant himself the rent shall be recovered at the market rate irrespective of his monthly emoluments.

291-E. Taxes which by local rule or custom are levied on the owner are treated by the Government as a part of the rent. Taxes which by local rule or custom are levied on the occupier must be paid by the tenant [see also rule (30), Appendix X].

291-F. Additions and alterations to residential buildings occupied at concessional rates of rent will be assessed to rent in the same way as additions and alterations to residential buildings which are assessed to full standard rent.

Petty Works: —

Initiation

292. (a) All petty works will ordinarily be initiated by the Head of a Department concerned but no petty works involving additions and alterations to building of architectural importance or buildings such as courts, colleges, schools kotwalis, etc. shall be sanctioned by the Head of a Department without the previous approval of the Chief Engineer, Public Works Department to whom such proposals should be submitted before final sanction is accorded. All estimates for petty works will be sanctioned by the Head of the Department unless he exercises the option permitted in paragraph 293. In the latter case the estimates will be sanctioned by the local officer himself. The sanctioning authority will send one copy of his sanction to the Accountant General and, if the sanctioning authority is the Head of the Department, one copy to the local officer.

(b) The estimates for petty works relating to residential buildings should be submitted for the sanction of Government in the administrative department concerned (see paragraph 279).

NOTE—Estimates for petty works relating to those residential buildings of the Police and Jail Departments, for which rent is not charged and which are not borne, on the capital and revenue accounts and are not occupied by any gazetted officer are not required to be submitted to Government for administrative approval, provided prior sanction of Government will be obtained in a case in which the expenditure on petty works is likely to exceed the permissible limit of the capital cost prescribed for the residence.

Allotment of Funds

293. (a) Funds for the construction of petty works will be provided in the civil budget estimates in the shape of a reserve placed at the disposal of the Head of each Department. He will at his discretion, allot lump-sums to the local officers with the proviso that the latter should not ordinarily undertake any work which he is not likely to complete within the financial year, in special cases, the local officer will be permitted to obtain the approval of the head of his department for the work being carried over into a second year, which approval will involve the responsibility for finding funds.

(b) In case the Head of the Department does not allot lump-sums to the local officer under the above rule, he should place a small sum not exceeding 1/8 of the total grant for petty works at the disposal of local officers for petty original works of an urgent nature not costing more than Rs. 50. This grant will not be available for expenditure on residential buildings.

NOTE—Allotments should be made as early as possible in the financial year, and when computing the allotment to be made for a petty work no allowances should be made for expenditure on works executed in March.

(c) The lump-sums placed at the disposal of the local office under clause (a) above should not be used for any class of repairs nor should they be utilized for petty works, to residential buildings. When distributing the allotment, the Head of the Department should keep a suitable sum in reserve to meet the expenditure on petty works relating to residential buildings, and allot funds on requisition from the local officers concerned.

294. No transfer of funds need be made from the Civil to the Public Works Department budget estimates either in the case of electrical works or in the case of other petty works the execution of which, for special reasons, may be entrusted to the Public Works Department. The Divisional Engineer will include the transactions in his accounts and an advice of the amounts to be adjusted will be sent by the Accountant General to the local officers concerned.

NOTE—Under this rule, the Public Works Department will execute all petty works in connexion with Treasury strong rooms.

295. (a) For the execution of petty works local officers will obtain designs and estimates from private agencies and local contractors (see paragraph 305). If, however, such works involve structural difficulties or need technical knowledge it shall be at the option of the Civil Department to request the Public Works Department to carry them out. The Public Works Department shall, at their discretion carry out such works; but in the case of works undertaken on behalf of a Commercial Department they would levy the usual percentage charges (see paragraphs 296 and 306).

(b) The local officer will in every case submit the estimate to the Divisional Engineer for scrutiny. The Divisional Engineer will submit the estimate after scrutiny to the departmental head for sanction and the allotment of funds. In the case of estimates relating to residential buildings, the Divisional Engineer shall also attach a revised rent statement in accordance with paragraph 279. In preparing the revised rent statement, the instructions laid down in paragraph 282-A should be kept in view.

NOTES—(1) The local officer will not call on the Divisional Engineer to inspect a petty work under construction.

(2) When calling for projects private practitioner or local contractors shall asked to submit their estimate which should consist of the following documents :—

- (a) the report,
 - (b) the general specification,
 - (c) the detailed specification,
 - (d) the calculations,
 - (e) the detailed estimate of quantities,
 - (f) the abstract of cost,
 - (g) the plans and detailed plans in triplicate.
- Submission of report [item (a)] is, however, optional.

(3) The language employed in the preparation of the documents detailed in note (2) above should be Hindi or English.

295-A. Local officers will enter in to contracts for the execution of petty works provided no excess on the estimate is entailed. If the estimate is exceeded the contract will be submitted to the Head of the Department for acceptance.

296. The preparation of designs for, or the execution of, a petty work will not be undertaken by a Divisional Engineer without the permission of the Chief Engineer. This permission will be obtained by the Head of the Department concerned, who, when applying for it, will undertake to find funds for the work during the current or ensuing financial year. On receipt of permission to undertake the work, the Divisional Engineer will follow his departmental rules relating to the preparation of projects and the execution of work, except that the preliminary proposal will be dispensed with.

MINOR WORKS

297. Minor works shall be carried out by the Public Works Department, but they will be initiated by the Heads of the Civil Departments. The Public Works Department shall execute such works in accordance with their departmental rules.

298. Funds for the construction of minor works costing less than Rs. 1,00,000 will be provided in the budget estimates of the Public Works Department under the head "50—Civil Works." They will be placed in the shape of a reserve at the disposal of the Head of the Civil Department concerned or some other officer selected for the purpose.

NOTE—In suggesting the budget provision for minor works, the Head of the Department should restrict his demand to what can be spent on a work during the financial year.

299 to 304. (Deleted).

Execution of works :—

Fees for the Preparation of Projects and the Supervision of Works

305. There will ordinarily be three courses open to the Head of a Department, when arranging for the execution of a work :

- (a) To call for lump-sum tenders which should include the preparation of the project in addition to the execution of the work.
- (b) To entrust the preparation of the project to a firm of architects or consulting engineers who will call for tenders for the execution of the work preferably on a lump-sum basis. The fees for architects applicable to ordinary works, are detailed in Annexure C to this chapter.

(c) To entrust the preparation of the project and execution of the work to a firm of contractors, the fees normally to be paid to the firm are detailed in Annexure C to this chapter, but the fees actually to be paid must be settled before ordering the preparation of the design and estimate.

306. Funds to cover fees for the preparation of plans and estimates for works, as well as to cover percentage charges for establishment and tools and plant as fixed at quinquennial intervals, when these works are entrusted to the Public Works Department for execution, will be found by Heads of Departments from the reserves referred to in paragraphs 293 and 298. Annexure D to this chapter contains a table of rates in accordance with which percentage charges shall be levied by the Public Works Department.

NOTE—Percentage charges are not levied by the Public Works Department for works entrusted to them for execution with their consent except when they are on behalf of a Commercial Department.

Contracts

307. (a) The system of lump-sum contracts based on competitive tendering will be adopted as far as possible for the execution of all repairs and petty works, but repairs and works may be carried out with departmental labour when suitable contractors are not obtainable. Three forms are prescribed for lump-sum contracts :

Form no. 30-A—This form includes a notice calling for tenders and a printed schedule of work to be done. It is to be used when giving out contracts for annual repairs to buildings. Before calling for tenders the local officer will strike from the schedule those items of works which are not to be done. Contractors will then submit sealed tenders for lump-sum amounts on copies of the same form. The tenders received shall be compared on Form no. 30-D and the tender of the successful contractor on being signed by the local head in token of acceptance will become the contract bond for the work.

Form no. 30-B—This form differs from Form no. 30-A only in that instead of a printed schedule of work there is a blank page on which will be detailed the work to be done. Form no. 30-B will be used for all repairs (other than annual repairs) and for petty works for which plans and drawings are not required.

Form no. 30-C—This form will be used when detailed estimates and plans have been prepared. A bill of quantities of work to be executed will be entered on the blank page, but rates, provision for work establishment, and contingencies will not be entered.

Exception—The Inspector General of Police is authorised to execute without inviting tenders, petty works and special repairs up to the limit of Rs. 20,000 through the agency of social service squads on a self-help basis, subject to the conditions noted below:—

(a) Expert artisans employed on the work should not be paid more than the sanctioned rates laid down in the Public Works Department Schedule for the class of artisans pertaining to the district.

(b) Building materials valued at less than Rs. 1,000 may be purchased without calling for tenders provided there is no relaxation of the Stores Purchase Rules.

(c) Prior approval of the Chief Engineer, Public Works Department, must be obtained in respect of all additions and alterations to the Kotwali and other Police buildings of architectural importance. For petty additions and alterations costing up to Rs. 1,000 each in a year, which do not affect the architecture of the buildings, approval of the Executive Engineer to such additions and alterations should be obtained.

(b) No alteration unless quite unavoidable shall be made in a lump-sum contract. If a change of site is out of the question and it is found necessary to redesign the foundations of a building under construction the consequent alteration in the lump-sum contract is unavoidable. The local officer may, therefore, in

these circumstances permit the necessary alteration in the design. If the contract is for a petty work sketches for the new design and the bill of quantities will be supplied by the contractor. The local officer will submit the sketches and bill of quantities together with the sanctioned estimate and plans to the divisional engineer for scrutiny before permitting the work to proceed. (See paragraph 295).

(c) No other alteration in a lump-sum contract shall be permitted without the sanction of the Head of the Department who shall satisfy himself that the alteration is unavoidable. If an alteration other than that to the foundations of a building is to be made the local officer will obtain from the contractor and submit to the Head of the Department a quotation in lump-sum of the net amount to be added to or deducted from the contract sum. The contractor will submit in support of his quotation a bill of quantities and, where necessary, sketch plans showing the alterations proposed and will price the bill of quantities with the rates quoted in paragraph 2 of his tender. The Head of the Department may before he accepts the quotation send it to the Divisional Engineer for scrutiny. If he exercises this option he should send with the quotation the sanctioned estimate and plans as well as a justification for the proposed alteration.

NOTES—(1) If a work is stopped under the orders of the Government the work actually executed will be measured by the Divisional Engineer.

(2) When entering into contracts the general principles contained in, Appendix XIX and other rules of procedure laid down in Appendix XIX-A should be followed.

Muster Rolls

307-A. (a) When works are carried out by departmental agency the daily attendance of labourers will be recorded on muster rolls (Form no. 30-E) by an official deputed by the local officer and materials will be paid for on a supplier's bill or on a hand receipt (Form no. 30-F). The monthly expenditure on each separate work will be recorded on Form no. 30-G. In the remarks column of that form will be entered information showing in what part or parts of the building or buildings the materials purchased and labour employed have been used.

NOTE—The account of monthly expenditure kept in Form no. 30-G above should be abstracted on Form no. 33 and submitted to the Accountant General in accordance with the instructions laid down in a paragraph 310. Muster rolls (Form no. 30-E) will not be submitted.

(b) Muster rolls should be prepared and dealt with in accordance with the following rules :

(1) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate. It is permissible, however, to keep one muster roll for labourers employed upon several small works, in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

(2) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

(3) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in part I of the muster roll in such a way as —

(i) to facilitate the correct calculation of the net wages of each person for the period of payment;

(ii) to render it difficult to tamper with or to make unauthorized additions to or alterations, in entries once made, and

(iii) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

(4) After a muster roll has been passed by the local officer, payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify to the payments individually or by groups, at the same time specifying both in words and in figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II of the register of arrears, before the memorandum at the foot of the muster roll is completed by the person who made the payment.

(5) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified in part II in the same way as payments of current items. It is optional, however, with the local officer to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (4) above, that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments.

(6) Wages remaining unpaid for three months should be refunded into Treasury.

(7) The payment of daily labour through a contractor instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible in such a case, to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay the contractor, at suitable rates, on the basis of work actually executed. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

N.B.—The use of the muster roll is not permissible in such cases.

(8) When it is necessary to bring labourers and artificers from a distance they may be allowed wages for the number of days occupied in the journey to and from the site of the work, if they join the work with proper despatch. At the discretion of the local officer, bona fide travelling expenses may also be allowed to them. The above charges must be borne by the estimate of the work.

ACCOUNTS

308. (a) All expenditure in connexion with the works under the control of departmental officers should be treated as "Works" expenditure of the department concerned and charged under the minor head "Works" in the departmental head of accounts, and no part of it, however small the amount may be, should be treated as contingent expenditure. Expenditure on petty works, or maintenance and repairs, as the case may be, will be separately charged and under the following detailed heads :

Petty works.

Maintenance and repairs—

- (a) Annual repairs;
- (b) Quadrennial repairs;
- (c) Special repairs.

(b) In cases where the expenditure on construction and repairs executed by civil officers on buildings under the administrative control of the Public Works Department does not exceed Rs. 5,000 it may be charged as contingent expenditure of the Civil Department carrying out the work..

NOTE—Clause (b) of this rule is applicable to transactions in case of which a definite assignment has been made of petty works under the administrative control of the Public Works Department.

309. A record of monthly expenditure on all works under the control of the local officer should be maintained in Form no. 31, Register of Civil Works.

Drawal of Money from Treasuries

310. For all petty works and repairs abstract bills in Form no. 32 should be used for drawing advances from Treasuries, to be paid to disbursing officers or to contractors. These should be accompanied monthly by detailed bills in Form no. 33. The procedure for the preparation and submission of abstract and detailed bills will be the same as are prescribed in Chapter VIII for contingent expenditure countersigned after payment. Full details giving the name of the building and showing quantities and rates should be furnished for each kind of materials supplied or for each item of work done and payee's receipts should be furnished for payments exceeding Rs. 25.

NOTES—(1) Receipts in a language other than Hindi or English for sums between Rs. 25 and Rs. 100, received in connection with petty and minor works and repairs carried out by the Police, need not be translated into English or Hindi as required by paragraphs 47(b) and 51 [see note to paragraph 47 (b) and note 2 to paragraph 51].

(2) In connection with petty works and repairs carried out by the Police, the Station Officer or other officer-in-charge of the work or repairs may continue to use Police Form no. 197 (imprest account form). When the work or repairs have been executed, the Police Officer will, in addition to the form mentioned, complete a detailed bill of expenditure in triplicate, in Form no. 33-A, prescribed for the purpose. The Police accountant will attach to contingent bill in Form no. 33 consolidated by him one copy from each Police Station concerned of Form no. 33-A and all receipts for sums exceeding Rs. 1000, and submit all these papers to the Accountant General.

[Payments for Work done on Lump Sum Contracts](#)

311. In making payments for works carried out on lump sum contracts the following procedure should be observed:

(1) In the case of works relating to all classes of repairs and petty works for which plans and drawings are not required, no payment should be made to the contractor during the execution of the work. The money due to him should be paid in a lump sum on completion of the work to the satisfaction of the local officer.

(2) In case of works where detailed estimates and plans are required, and the contract is given in Form no. 30-C, the contractor shall be paid on the completion of each calendar month a sum of 75 per cent of the total value of the work done since the last payment. When the work shall be completed, the contractor shall be paid a sum of 75 per cent of the total value of the work done since the last payment and 15 per cent of the total value of the work done according to the best estimate of the same that can be made so that the total amount of payments made up-to-date may be 90 per cent of the total value of work done. The contractor shall be paid the balance of all moneys due or payable to him under or by virtue of the contract within six months from the completion of the works.

(3) Subject to the terms of the contract and such instructions as may be laid down by the Government from time to time to ensure that the works are executed in accordance with the prescribed specification, plans and drawings, payments for work done are not made to the contractors otherwise than on the certificate of the officers-in-charge of the work as detailed in rule (4) below.

(4) In the case of payments made before the completion of a work in accordance with the provisions of rule (2), a certificate will be given by a responsible officer (not below the rank of a Tahsildar) to the effect that, by superficial or general measurement or by some other suitable method, which should be specified, he has satisfied himself that not more than 75 per cent of the value of the work done since last payment is being paid for and that, with the exception of authorized additions and alterations, the work has been done according to the prescribed specification.

(b) In the case of payments, made after the completion of the work, either under rule (1) or (2) there will be a certificate of completion of the work, signed by a responsible officer not below the rank of a

Tahsildar to the effect that the work has been done according to prescribed specifications and the conditions of contract.

NOTE—The officer granting a certificate, will be held personally responsible for any overpayment, which may occur in consequence.

(5) If any alterations are made in a lump-sum contract in accordance with paragraph 307 (c), the local officer shall obtain a lump-sum tender for the cost of alterations and the sanction of the Head of Department to the changes and to the amount of tender. The approved amount will be added to, or subtracted from, the contract sum. The additions or deductions will be shown in the bills when payments are made.

(6) When presenting their bills the contractors shall use Form nos. 34 and 35. These bills will form sub-vouchers to the bills in Form nos. 32 and 33.

(7) Form no. 34 is intended for intermediate payments, i.e. payments made before the completion of work under rules (2) and (4) (a), which may be made to the contractor in accordance with his contract.

(8) Form no. 35 is intended for final payments, i.e. payments made after the completion of work either under rule (1) or (2), made to a contractor. The contractor should be required to add to his acknowledgment a statement in his own hand-writing that he has received payment in full settlement of all demands.

NOTES—(1) In the case of payment made under rule (1) there will be no deductions on account of intermediate payments nor a 10 per cent deduction on the total value of work done.

(2) From the final bill paid to the contractor (Form no. 35) the total, advances made to him in the running account bills (Form no. 34) or other recoverable payments will be deducted by short payment from the total value of the work done.

[Advances to Contractors and Disbursers](#)

312. Advances to contractors or disbursers are as a rule prohibited and every endeavour should be made to maintain a system under which no payments are made except for works actually done. Exceptions are, however, permitted in the following cases :

(a) In the case of payments made to contractors under rule (2), paragraph 311.

(b) When a contractor is not employed and payments have to be made to labourers direct or purchase of materials cannot be made without prepayment the local officer may draw an advance to the extent of actual requirements but not exceeding Rs. 2,000 at a time for a single work subject to the condition that another advance should not be drawn unless the first has been adjusted. This limit may be increased to Rs. 5,000 with the prior sanction of the Head of the Department for any particulars work or any particular officer where circumstances justify such an increase. Such advances should be entrusted to responsible Government servants of rank not lower than that of a Naib Tahsildar. Such advances should be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

NOTES—(1) Advances under clause (a) of this paragraph should be adjusted without unnecessary delay. Ordinarily such advances should be adjusted within a period of two months from the date of drawal. If for any reasons this is not possible, a report should be sent to the Accountant General through the Head of the Department explaining the cause of delay in adjustment and stating approximately the day by which the advance is expected to be adjusted.

(2) The Inspector General of Police is authorised to draw advances of a sum not exceeding Rs. 1,000 at a time, for the execution of petty works and special repairs carried out through the Social Service Squads on self-help basis. The number of such advances should not, however, exceed five in respect of a particular work. Each such advance must be adjusted and detailed bills submitted within a period not exceeding two months from the date of drawal.

313. The advances referred to in paragraph 312 may be drawn by the local officer from the Treasury on his own authority and will be charged to the service head of account subject to final adjustments on the submission of detailed bills.

313-A. Local officers shall not make advance payments to contractors on the security of materials brought to site of work nor shall they purchase material for a work which is being executed by contract. The contractor will make his own arrangements for materials as the store purchase rules do not apply to works executed by local officers.

Local officers shall auction as soon as practicable all materials obtained from dismantled buildings or surplus on works carried out by departmental agency. The sale-proceeds of materials obtained from dismantled works which have simply been abandoned and not replaced, will be credited to revenue (i.e. to the revenues of the State as a receipt). The sale-proceeds in other cases, will be credited to the work concerned.

314. (Deleted).

315. When petty or minor works are carried out by the Public Works Department, they will be accounted for under the rules applicable to works under their control.

316-317. (Deleted).

ANNEXURE-A

[See paragraph 264-A (ii)]

General Principles for the Construction, Acquisition or Leasing of Residences for Government Officials

1. Residences may be leased, built or purchased by Government—

(i) when it is the recognized duty or established custom of the Government to provide quarters at Government expense;

(ii) when it is necessary on public grounds, for the officer to reside on, or close to, the premises in which his duties have to be performed, such as jail, a police station, a school, a factory, etc. ;

(iii) when it is necessary to provide residences in part of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable, e.g. buildings along lines of roads or canals, for the housing of officials employed on their construction or maintenance ;

(iv) when it is shown to the satisfaction of Government that suitable house accommodation for officers, whose appointments are permanent, in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

2. Before submitting a proposal to Government for the construction or purchase of residence for a Government official the head of the department concerned should consider whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease with the sanction of Government. Every such proposal for the leasing of such buildings should show clearly—

(i) the sum payable annually to the lessor ;

(ii) whether all repairs will be executed by the lessor and, if not ;

(iii) the estimated annual charges for maintenance and repairs, if they are to be executed by Government ;

(iv) in cases in which Government is liable to pay the municipal taxes, the amount of such taxes ;

(v) the standard rent of the residence under Fundamental Rule 45-A-III, and
(vi) the average emoluments of the posts to which the residence is to be allotted. The average should be calculated separately on the basis of the pre-1972, and post 1972 scales of pay of the post.
The proposal should show distinctly that the scale of accommodation is not in excess of that which is appropriate to the status of the officer.

The lease should be executed in Form no. 30-H.

3. All proposals to Government to construct or purchase a residential building for a Government servant when it is not possible to take an existing building on lease under the conditions of paragraph 2, should contain full information on the following points—

- (i) that the conditions of Fundamental Rule 54-A-IV (a) will be fulfilled ;
- (ii) the probable capital cost, the average annual cost of maintenance including taxes and the standard rent under Fundamental Rule 45-A—III ;
- (iii) the average emoluments of the post to which the residence is to be allotted. The average should be calculated separately on the basis of the pre-1972, and post-1972 scales of pay of the post.

4. As a rule no proposals should be made for the supply of accommodation in excess of a scale appropriate to the status of the occupant, but when under some unavoidable circumstances a departure from the principles is found necessary the proposal should have the approval of the Finance Department of the Government. Subject to this main principle, every proposal should as far as possible be so formulated that the standard rent does not exceed the maximum rent ordinarily recoverable from the occupant under the Fundamental Rules.

5. When the question of building or purchasing a residence is actually taken up, the Government should decide the amount of capital expenditure to be incurred on it after taking into consideration the different scales of pay attached to the post to which the residence will be allotted.

6. Procedure in the case of application for reduction of rent—All applications for sanction to reduce the rents of Government buildings occupied as residences below the amounts which should be charged under the rules must be accompanied by a tabular form in which should be shown the undermentioned particulars :

- (1) Value of building and site ;
- (2) Average annual charges for maintenance—
 - (a) special, and
 - (b) ordinary.
- (3) Actual or estimated value of the house and site ;
- (4) Proportion of total area occupied by office, (if any) ;
- (5) Deduction on account of office rent, (if any) ;
- (6) Rent that would be payable by an occupant ;
- (7) Rent that is proposed ;
- (8) Average emoluments of occupant ;
- (9) Market rate for similar accommodation in the same station (to be given as far as practicable) ;
- (10) Average rent chargeable under these rules for other Government buildings with, as nearly as may be, similar accommodation (to be given as far as practicable).

NOTE—The above particulars are not required when an officer applies for remission of part of the rent for such period as a portion of his residence becomes uninhabitable due to the execution of special repairs.

7. In all cases in which it is proposed to exempt an officer from payment of rent, the undermentioned particulars should invariable accompany the application :

- (a) Actual or estimated value of the house and site;
- (b) Rent chargeable under the rules ;
- (c) Emoluments of the official recommended for the grant of free quarters ;

- (d) Date from which it is proposed to grant the privilege of free quarters ;
- (e) Specific grounds on which the concession is recommended.

NOTE—When a well in a Government residential building is dry or otherwise unfit for use and the tenant is put to additional expenses to arrange for the supply of water for a continuous period of not less than two months, a remission of rent assessed on the capital cost of the well may be allowed, with the sanction of Government, if the capital cost of the building includes such cost; provided that the cost of the well exceeds one per cent of the capital cost of the residence or Rs. 500 whichever is less. The remission should cease as soon as the well ceases to be dry or unfit for use.

8. Additions and improvements to buildings for which special reduced rents have been sanctioned by Government.—

When additions or improvements are carried out involving an increase in capital value, the rent shall be revised in accordance with the rules and, if the residence is one for which a special reduced rent has been sanctioned by Government the reduced rent shall be increased by the same amount as the standard rent would have been increased, had no concessional rent been sanctioned.

When a special reduced rent has been sanctioned on account of certain defects, the original standard rent should be recovered as soon as those defects have been removed, even if their removal does not involve work which is classified as "original works."

Proposals for additions or improvement to residences which are occupied rent-free, or for part of the year only, should be jealously scrutinized.

9. Liability to rent for new buildings and for additions and alterations—

(a) The officer-in-charge of the building should fix under the provisions of Fundamental Rule 45-A—III(b) and with reference to special orders, if any, passed by Government, the approximate rate of rent to be recovered and should give notice thereof to the officer for whom the building is intended, one month in advance of its probable date of completion. Immediately the building is fit for occupation, the officer-in-charge of the building should intimate the fact of its completion to the officer concerned. The liability to rent commences from a date one week after the date of receipt of the intimation by the officer, and the rent should be recovered in accordance with rules, whether the building has been occupied within that time or not. The rent so fixed will be subject to adjustments later, should the rent finally sanctioned by the competent authority under Fundamental Rule 45-A—III(b) differ from that decided upon by the officer-in-charge of the building.

(b) When additions and alterations to a residential building necessitate a revision of rent under Subsidiary Rule 20-C, the officer-in-charge of the building will provisionally fix the revised rate of rent to be charged from the date of occupancy. When the alterations and additions, which have necessitated revision of the rent, have been carried out during occupation of the building the date of occupancy shall be taken to be the date on which the work was completed and the portion of the building affected was fit for use. When the alterations and additions have been carried out during a period of non-occupancy the Head of the Department shall decide what date shall be regarded as the date of occupancy. The provisional rate or rent fixed by the officer-in-charge will be subject to modification with retrospective effect when the final rent statement is sanctioned by competent authority.

10. Revision of rent—To comply with the provisions of Subsidiary Rule 20-C, a register will be maintained in Form no. 20-A and rent statements revised in accordance with the instructions laid down in paragraph 282-A.

11. Damage to residential buildings by tenants—Every officer for whom a Government residence has been provided is bound to leave it in a fit state for occupation by his successor and will be required to pay the cost of any special painting white-washing, cleaning or other repairs which may be rendered necessary by any improper use of building. In order to give effect to this rule and to see that the quarters

have been handed over for occupation in thoroughly good order, the officer-in-charge of the building should arrange to have each residential building inspected immediately after it is vacated. The incoming tenant will also be responsible for bringing to the notice of the officer-in-charge of the building any special damage at the time he enters the building.

NOTE—The intention of the rule is that while repairs occasioned by natural wear and tear should be carried out at Government cost, or be executed by the lessor, as the case may be, damage to Government property which can be proved to be due to culpable carelessness on the part of tenants should be charged to them.

12. Care of vacant buildings—The local officer-in-charge of each building that may become vacant should make some person of his establishment answerable for its general condition. In addition he should appoint a mali-chaukidar to be in immediate charge of the building and for the upkeep of the garden, if any. In cases, where the garden is maintained by Government and not by the tenant, however, the full garden staff may be retained for the first-three months of the period during which the building remains vacant. The pay of the garden staff and the mali-chaukidar will be charged to the annual repair estimate for the building.

NOTE—The expression "Local Officer" is defined in paragraph 265 of this Handbook.

13. To ensure the proper upkeep of the compounds attached to Government buildings, including residences in charge of the Public Works Department, the following rules should be observed :

(1) The occupant of a Government building or residence is responsible for the proper care and upkeep of the trees, shrubs and hedges in the compound and will also see that the compound is kept in proper order.

(2) No tree or main branch of a tree shall be cut without the concurrence of the officer-in-charge of the building.

(3) The ground of the compound shall, not without the concurrence of the officer-in-charge of the building be broken for any purpose except that of "gardening" in the ordinary sense of the word, and this sense shall not include the digging of pits, ponds or wells for watering purposes.

(4) Bushes and shrubs planted in the ground are the property of the Government and may not be cut down or removed from the compound without concurrence of the officer-in-charge of the building, but his concurrence shall not be required for such, cutting down, uprooting or trimming of any bush or shrub or lopping of any tree as may be necessary for the proper maintenance of the garden.

(5) (a) The officer-in-charge of the building will report to the Head of the Department any breach of the above rules which may come to his notice.

(b) The compound of jails and mental hospitals are exempted from the operation of the above rules and will be in sole charge of the superintendents.

(6) These rules do not apply to the compounds of the official residences of the Governor.

14. Tenants are allowed the enjoyment of the usufruct of trees provided the compounds are maintained entirely at their expense.

ANNEXURE-B
(See paragraphs 279 and 281)
Instructions for Calculating Rent and Preparing Rent Statements for Residential Buildings

1. Standard rent—The standard rent for residential buildings constructed or acquired at the cost of Government for the benefit of Government servants will be calculated in the manner indicated in rule 45-A—III of the Fundamental Rules.

2. Capital value—The capital value of a residential building will be determined in accordance with Fundamental Rule 45-A—II and the rules made thereunder.

3. Interest—The rate of interest to be adopted will be in accordance with the audit instructions regarding Fundamental Rule 45-A—III (b) (i).

4. Maintenance and repairs—Under this heading are included "annual repairs," "quadrennial repairs" and "special repairs" or "renewals." Annual repairs mean ordinary repairs which are done to a building annually as distinct from quadrennial repairs which are required quadrennially or at short intervals. For the purpose of rent calculations the estimate for annual and quadrennial repairs should be drawn up in the manner indicated in the sample Form III attached. This estimate should include municipal rates and taxes of the nature of house or property tax. Provision for water-tax payable to municipalities should also be made at one-twelfth of the annual assessment; but it should be shown quite separately in the rent statement from the rent of the building. Special repairs will consist of renewals of floors or roofs or other items of work involving replacements, occurring at long intervals. It is necessary for this purpose to estimate the life of each class of work and calculate the sum which, set aside annually as a sinking fund, will produce the value of the work within the period of its estimated life. The following annual charges will be found to be necessary for the periods mentioned.

Life of work	Percentage of value to be set aside annually	
1	2	
100 years	1/10th	Per cent
80 to 70 years	1/5th	Do.
60 years	2/5th	Do.
50 „	2/3rd	Do.
40 „	1	Do.
30 „	2	Do.
25 „	2½	Do.
20 „	3	Do.

5. A table is given at the end (Form 1) showing the average life of various classes of work, which the Public Works Department considers suitable for the purpose of calculating rents. The life of any class of work not included in the list should be estimated by the Head of the Department in consultation with the Divisional Engineer concerned.

6. Buildings purchased by Government or built in the past of which no record of quantities of each class of work exists, should be classed in accordance with the table given in Form II and depreciation calculated accordingly. The percentage for depreciation and renewals should be charged on the probable capital cost of the building exclusive of the cost of land and other items not subject to renewals which should be estimated by the Head of the Department on the basis of the probable expenditure which

would be incurred in constructing similar building at modern rates, if in his opinion the purchase value is either below or above the true value.

7. Renewals (i.e. special repairs), which do not cause an increase in the capital value of a building, will be charged in full to repairs, and those which really represent an increase in value will, only to the extent of such increase, be chargeable to the capital cost, the balance being debitable to repairs.

8. The annual, quadrennial and special repairs taken as a whole should not exceed 2.1 per cent per annum of the capital value of the residential building and an endeavour should be made to keep them as low as possible.

NOTE—In any case where it is proposed to exceed the percentage the approval of the Chief Engineer, Public Works Department, must be obtained.

9. Rent on service installation (water-supply, sanitary, heating and electrical installations) and furniture should be calculated in accordance with the provisions of Subsidiary Rules 20-A (c) and 22-C, respectively, of the Financial Handbook, Volume II. The following illustration indicates the manner in which rent of a residence should be calculated.

I—RESIDENCE

Class I or II

A—Building—	Rs.
(a) Capital cost as previously fixed excluding cost of site— Rs. 1,325)	20,050
(b) Add—For additions after January 1,1922	1,000
Add—Cost of subsequent outlay on account of new verandah and porch	1,037
Total	22,087
Interest on Rs. 20,050 at 3½ per cent vide (a)	702 per annum.
Interest on Rs. 2,037 at 6 per cent vide (b)	122 do.
Annual repairs	337 do.
House-tax	42 do.
Quadrennial repairs	28 do.
Special repairs	58 do.
Total, A	1,284
B—Water-supply installation—	Rs.
(c) Capital value as previously fixed	525
(d) Add—For additions after January 1,1922	125
Add—Cost of subsequent outlay on account of supplying a new tap	29
Total	679

Interest on Rs. 525 at 3 ½per cent vide (c)	24 per annum.
Interest on Rs. 154 at 6 per cent vide (d)	9 do.
Annual repairs 1 per cent	7 do.
Special repairs at 3 ½per cent	24 do.
Total, B	64
C—Electric installation—	Rs.
Cost of installation and fittings	1,375
Cost of service line	275
Total	1,650
	Rs.
Interest on Rs. 1,650 at 6 per cent	99 per annum.
Annual repairs on Rs. 1,675 at 1½ per cent	20 do.
Special repairs on Rs. 1,675 at 8½ per cent	48 do.
Total, C	167
	Rs.
D—sanitary installation—	
Capital cost as previously fixed	455
Add—Cost of subsequent outlay on account of minor additions	20
Total	475
Interest on Rs. 455 at 4½ per cent	20 per annum.
Interest on Rs. 20 at 6 per cent	1 do.
Annual repairs at 1 per cent	5 do.
Special repairs 8 ½ per cent	17 do.
Total, D	43
Total annual rents of A+B+C+D =Rs. 1,284+64+167+43=1,558.	
Therefore monthly rent under Fundamental Rule 45-A—III (b) (i)—Rs. 1,558÷12	130 per mensem.
Calculations under Fundamental Rule 45-A—III (b) (ii)—	
Capital value of A+B+C+D =Rs. 22,087+679 × 1,650+475 =24,891.	
6 per cent on capital value	1,493 per annum.

Therefore monthly rent =Rs. 1,493÷12	124.50
Under Fundamental Rule 45-A—V(b) (i) the standard rent is the lesser of the two as calculated above and is therefore	124.50 per mensem.
NOTE—In addition water-tax at the rent of Rs. per mensem will be recovered from the tenant for the period during which he remains in occupation or is demand to be in occupation of the residence.	
II—FURNITURE	
	Rs.
(a) Furniture purchased before June 19, 1972	1,545
(b) Furniture purchased after June 19, 1972	527
Total	2,072
(a) Interest on Rs. 1,545 at 3½ per cent	54 per annum.
Annual repairs on Rs. 1,545 at 1½ per cent	23 do.
Renewals on Rs. 1,545 at 3 per cent	46 do.
(b) Interest on Rs. 527 at 6 per cent	32 do.
Annual repairs on Rs. 527 at 3 per cent	16 do.
Renewals on Rs. 527 at 3 per cent	16 do.
Total	187
Monthly rent = Rs. 187÷12 or Rs. 16.	

10. Provisional rent statement—A provisional rent statement must accompany an estimate for a work if in accordance with Subsidiary Rule 20-C in Financial Handbook, Volume II, the execution of the work proposed will necessitate revision of the standard rent. This should be a simple statement showing rent at 6 per cent on the expenditure chargeable to capital. The rent should be charged from the date of completion of the work pending sanction of the final rent statement by the competent authority. This procedure will also apply to the fixation of rent of a newly constructed building.

FORM I (See rule 5)

Items	Class of work	Life of the work	Percentage of value to be charged accordingly	Remarks
1	2	3	4	5
	Masonry	Per cent		
1	Brick work in lime	Everlasting		For purpose of calculating rents.
2	Brick work in clay	100 years	1/10th	

3	Boulder masonry in lime	Everlasting		
4	Coursed rubble in lime mortar	Do.		
5	Coursed rubble in mud	100 years	1/10th	
6	Cut-stone work, rough	Everlasting		
7	Cut-stone work, fine	Do.		
8	Brick-arches in lime mortar	100 years	1/10th	
9	Rubble arches in lime mortar	100 years	Do.	
10	Sundried bricks in clay	75 years	1/5th	
	Flooring			
11	Brick-on-edge or flat brick flooring	40 years	1	In rooms
	Brick-on-edge on 7.5 cm. concrete	20 years	3	In passage where there is heavy wear.
12	Granolithic concrete floor, stone aggregate, concrete and a sand matrix	50 years	2/3rds.	
13	Stone flooring on 7.5 cm. concrete	50 years	Do.	
14	Terraced floor of lime concrete	20 years	3	
15	Salwood work in roofs	60 years	2/5th	
16	Husna work in roofs	40 years	1	
17	Country work in roofs	15 years	4	
18	Allahabad or lock-tiling	25 years	2 1/2	
19	Iron scantlings in roofs	80 years	1/5th	
20	Jack-arched roofing finished off with concrete terracing	75 years	Do.	
21	Terraced roofing or stone flags	Do.	Do.	
22	Reinforced concrete roofing	Do.	Do.	
	Roofing		Per cent	
23	Naini Tal pattern roofing of 22 B.W.G. sheet iron	50 years	2/3rd	
24	Sal ballies in C.I. roofs	20 years	3	

	Ceiling			
25	Expanded metal ceiling	50 years	2/3rd	
26	Pinewood ceiling	30 years	2	
	Miscellaneous			
27	Teakwood doors and windows	40 years	1	
28	Salwood doors and windows	Do.	1	
29	Country wood doors and windows	30 years	2	
30	Stone sunshades and other similar stone work	100 years	1/10th	
31	Wrought iron work	80 years	1/5th	
32	Rolled steel joists	75 years	Do.	If protected

FORM II (See rule 6)

Class	A	B	C	D	E
Percentage of capital cost to be charged for depreciation and renewals	0.4 per cent	0.5 per cent	0.6 per cent	0.7 per cent	0.8 per cent
1	2	3	4	5	6
Foundations and plinth	Pakka	Pakka and kachcha-pakka.	Kachcha-pakka	Kachcha-pakka	Kachcha-pakka or no founds.
Superstructure	Pakka and kachcha-pakka.	Pakka, kachcha-pakka and kachcha in protected walls.	Kachcha-pakka and kachcha in protected walls	Kachcha-pakka and kachcha in any position protected or otherwise.	
Roofs	(1) Jack-arched on rolled steel joists.	(1) Allahabad or lock tiles on inferior wooden framework.	As in A class	As in B class—also country tiled and thatched roofs on good timber scantlings.	Country tiled and thatched roofs and indifferent support.

	(2) Allahabad or lock tiles on iron or sal frame work.	(2) Hill pattern and corrugated iron roofs or iron or wood.			
	(3) Terraced roofs on iron and salwood beams.				
	(4) Reinforced concrete roofs.				
(a) Floors	(1) Stone-flagged	(1) Terraced, lime concrete.	As in A Class	As in B Class	As in B Class
	(2) Brick-on-edge	(2) Wooden floors			
	(3) Tiled floors				
	(4) Granolithic cement concrete.				
Doors and windows	Teak and sal wood	Doors of sal or other wood than teak.	Ditto	Ditto	Country wood and wood other than sal and teak.
Ceiling	X.P. metal	Wooden	Ditto	Ditto	

NOTES—(W) The above specifications show in general terms the class in which a building should be placed for purpose of assessing rents. It cannot of course be expected that buildings will be found to fit any of these specifications in every respect, and the classification of each building must be settled by the head of the department in consultation with the Superintending Engineer concerned.

(X) Classes A and B will be found suitable for buildings recently erected by the Public Works Department and Classes C and D will generally be suitable for old buildings which have been erected by Government in the past or purchased. Few if any main buildings of residential quarters will come into class E, which will mostly be reserved for outhouses.

(Y) In classifying buildings the general principle should be observed that all items should be excluded from consideration which are renewed in whole or parts at intervals of four years or less, e.g. an outhouse has the following specification : Pakka founds, kachcha-pakka walls, kachcha floors, sal-battened doors, country tiled roofs on jafri over good sal supports—this building would be classed as A or B as the kachcha floors and country tiles in jafri work are kept in repairs annually.

(Z) In the case of terraced roofs on sal beams, such as are found in old buildings, it is to be observed that if the cost of replacing this style of roof were worked out, it would come to more than that of the jac-arched by which it would now-a-days be replaced. Therefore although not in reality so permanent a form of roof, such a roof may be reckoned as of equal permanence to jack-arched roof for purposes of classifying a building.

FORM III (See rule 4)

Rent statement for Secretaries' quarters Bungalow no.

[illegible]

10	Renewal of road metal													
11	Repairing and easing doors													
12	Lime plaster													
13	Lime pointing													
14	Repairing fence													
15	Unforeseen													
16	Taxes													
	Total													
	Total, annual repairs													

All the taxes will be paid by Government but water-tax will be recovered from the tenants monthly at one-twelfth of the annual assessment for the period during which he remains in occupation or is deemed to be in occupation of the residence.

Special charges (renewals)	Life in years	Percentage	Capital value	Amount
1	2	3	4	5
			Rs.	Rs.
1. Brick work in clay	100	1/10	2,085	2
2. Brick arches in lime	100	1/10	408	1
3. Brick-on-edge of flat brick floor	40	1/10	522	5
4. Jack-arched roof	75	1/5	1,413	3

5. Allahabad-tiled roof	25	2½	491	13
6. Salwood work in roofs	60	2/5	1,352	5
7. Salwood work in doors and windows	40	1/10	568	6
8. Sal battened doors	40	1/10	163	2
9. Teakwood doors and windows	40	1/10	1,307	13
10. Rolled steel joints	75	1/5	1,788	4
11. W.I. work	80	1/6	333	1
12. Gates	40	1/10	250	3
Total				58

	Rs.
Capital value—Rs. 22,087	
Interest on Rs. 22,087 at 3½ per cent	773
Annual repairs	385
Quadrennial repairs	28
Special repairs	58
Total	1,244

Therefore monthly rent—Rs. 1,244÷12—Rs. 104.

Calculations in accordance with Fundamental Rule 45-A-III(B)(ii)—

Capital value—Rs. 22,087.

Six per cent on Rs. 22,087—Rs. 110.50.

Therefore monthly standard rent is Rs. 104.

NOTE—In addition water-tax at the rate of Rs. per mensem will be recovered from the tenant for the period during which he remains in occupation or is deemed to be in occupation of the residence.

ANNEXURE C
(See paragraph 305)
Schedules of fees

I—Architect's fees

1. For taking clients, instructions, preparing sketch designs and an approximate estimate based on plinth area	1¼ per cent.
2. For preparing the specification and all working drawings and 1.25 cm. details necessary to enable tenders to be called for	2¾ Do.
3. For taking out quantities and pricing them	1½ Do.
4. For general supervision of the work including supply of any further drawings required during execution of the work	1 Do.

5. For obtaining tenders, advising on tenders and on the preparation of contracts, selecting and instructing consultants, issuing certificates of payment of passing and certifying accounts in cases where the architect is also concerned with tenders and payments etc	1 Do.

NOTES—(i) The fees for item 1 shall be payable when the work of that item has been completed. The fees items 2 and 3 are payable when a tender has been accepted, provided that, if no tender is called for within 6 months of the completion of items 2 and 3 the fee shall be payable at once. The fees for items 4 and 5 shall be payable in instalments from time to time as the work proceeds.

(ii) The fees shall be calculated on the actual cost of the work according to the accepted tender provided that if no tenders are called for, the fees shall be calculated on the cost as estimated. The fee paid for item 1 shall be subsequently adjusted on the basis of the accepted tender.

(iii) The fees for architects laid down above are independent of the salary to be paid to a clerk of works, capable of measuring up the work and preparing the bills, who usually is nominated by the architect and appointed and paid by the client.

II—Fees for a firm of contractors undertaking the preparation of project as well as the execution of the work

1. For preparing preliminary plans and estimates 1¼ per cent on the estimated value of the work.

2 For preparing fair plans and estimates Ditto

NOTES—(i) The scales of fees laid down in the above schedule are only intended to be a guide. Officers entrusting the preparation of designs and estimates to private firms must arrange beforehand what fees are to be charged. In the absence of any such arrangement the firms are at liberty to charge what they please and cannot be bound by any orders of the Government.

(ii) Each fee in these schedules may be regarded as the maximum to be paid for straightforward work. If higher fees are demanded for intricate work of special nature, the sanction of the Chief Engineer, Public Works Department should be obtained to their payment.

ANNEXURE D (See paragraph 306)

The percentage charges at an uniform rate of 15 (fifteen) per cent shall be levied on all classes of contribution works undertaken by the Public Works and Irrigation Department on behalf of Commercial departments, local and private bodies, and private persons in this State. They do not, however, apply to works undertaken on behalf of other Governments.

2. The total fee to be charged, i.e. 15 per cent by the Government for services rendered shall, where necessary, be further sub-divided as follows :

Total fee	15 Per cent
Preliminary plans and approximate estimates (chargeable to establishment) only.	1½
Complete plans and detailed estimates (including charge for preliminary estimates) (chargeable to establishment) only.	4
Execution of works including Audit	11

3. These rates will be periodically reviewed by the Chief Engineers, Public Works and Irrigation Departments. For this purpose they should maintain separate, accounts of the transactions connected

with contribution works, and submit a report to Government annually showing whether the revised rates now introduced are justified.

CHAPTER XIV—

RESERVE BANK OF INDIA REMITTANCES

Introductory

318-A. These rules are designed primarily for the guidance of Treasury Officers in dealing with the payments into and withdrawals from Treasuries in connexion with the facilities afforded by the Reserve Bank to Government officers and others for the remittance of moneys from one place to another. These remittances are arranged for by the issue of Telegraphic Transfers and Drafts, on the Reserve Bank account.

318-B. Remittances between places where the Reserve Bank has its own offices or is represented by its State Bank agencies, having full currency chest facilities, will not pass through the Government Account. At places where the Reserve Bank is not so represented, all Treasuries and Sub-Treasuries in India with currency chest facilities and such other Treasuries or Sub-Treasuries as may be nominated by the Reserve Bank in this behalf, will be regarded as ‘Treasury Agencies’ of the Reserve Bank for the issue and payment of Telegraphic Transfers and Drafts drawn by or upon them. The connected debits and credits in the Treasury accounts, which will be carried initially against the balance of the Government owning the Treasury or the Sub-Treasury, as the case may be, will be cleared by the Accountant General by daily adjustments advised to the Central Account Office of the Reserve Bank in accordance with such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

NOTES—(1) At places where the cash business of the Treasury is conducted by sub-offices of the State Bank of India having limited currency chest facilities (i.e., Treasury Pay Offices), Reserve Bank remittances will be drawn by or upon the Treasury or Sub-Treasury at such places acting as Treasury Agencies of the Reserve Bank and not the Treasury Pay Office of the State Bank, though the cash and clerical work in connexion therewith will be transacted by the latter on the orders of the Treasury or the Sub-Treasury Officer, as the case may be.

The names of Treasuries and Sub-Treasuries which, for the purpose of this rule, are regarded as Treasury Agencies of the Reserve Bank, will be found in the separate publication ‘List of Treasuries and Sub-Treasuries in India’ issued by the Central Government.

(2) At places where cash business of a Treasury or a Sub-Treasury is transacted by a branch of the State Bank, the drawing and encashment of bank drafts are made at the State Bank of India.

318-C. The following types of remittances between one ‘Treasury Agency’ and another or between Treasury agencies and places where the Reserve Bank is represented, are available to Scheduled Banks, Non-Scheduled Banks, Co-operative Banks, the general public and on Government account :

(1) Telegraphic Transfers,

(2) Bank Drafts.

318-D. The Central or State Governments are entitled to remit funds free of charge throughout the country. Bank Drafts are issued by Treasury Officers to Government officers or to others on behalf of Government and for other quasi public purposes set forth in the Annexure to this Chapter.

NOTE—Drafts on Government Account are ordinarily not issued for amounts of less than Rs. 50 except for police men’s remittances vide paragraph 337-339.

318-E. The procedure to be observed by Treasury Officers in respect of the issue and payment of Telegraphic Transfers and Drafts on the Reserve Bank account will be governed by the following rules, but the Treasury Officers shall comply with any general or special instructions that may be issued to them in this behalf by the Currency Officer.

318-F. Subject as hereinafter provided, the various forms to be used in connexion with drawings on or by Treasury Agencies will be designed by the Reserve Bank.

The form of initial accounts to be kept by Treasury Agencies in respect of remittances drawn and encashed by them and the methods by which accounts of such remittances are to be rendered by them to the Accountant General, will be governed by such directions as may be given by the Comptroller and Auditor-General with the approval of the President.

Telegraphic Transfers

319-A. A person applying for a Telegraphic Transfer must pay the amount of such transfer together with the prescribed charges, including the cost of telegram, before the Telegraphic Transfer is issued.

The application shall be made in the form prescribed by the Reserve Bank which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The Treasury Officer will retain the application for transmission to the Accountant-General alongwith the daily "Schedule of Reserve Bank of India Remittances Drawn" and grant the remitter a receipt in Form no. 1-A.

319-B. In issuing a Telegraphic Transfer, the following instructions should be observed by the Treasury Officer :—

(i) The telegram to the office making payment of the Transfer should be sent in Reserve Bank Cypher Code authenticated by the Reserve Bank of India Treasury Agencies Private Check Signal.

(ii) A post copy of the telegram and an advice in Form No. R.B.R. 6-C should be despatched to the Paying office at the same time as the telegram is issued.

319-C. In paying a Telegraphic Transfer, the following precautions shall be observed :—

(i) The person claiming payment should be required to produce the telegraphic advice from the place where the transfer has been issued.

NOTE—A Scheduled Bank applying for payment of the amount of a Telegraphic Transfer need not be required to produce the telegram received from the remitter, but a mere letter from the agent of the branch concerned advising receipt of intimation regarding the Telegraphic Transfer and demanding payment should be considered adequate for the purpose of the above rule.

(ii) If the person to whom the Transfer is payable is not known to him, the Treasury Officer should require identification by a well-known and responsible person who should certify that the payee is known to him.

(iii) The payment of the Transfer should be reported at once by a letter to the issuing officer.

(iv) If the Treasury Officer has any reason to doubt whether any person claiming payment is entitled to it, he should telegraph to the issuing office for confirmation.

(v) If the post copy of the telegram authorizing payment is not received within three days of the date on which it should arrive, the Treasury Officer should communicate with the issuing officer and ask for his confirmation of the telegram.

319-D. The provisions of paragraph 325 below apply mutatis mutandis to payments of Telegraphic Transfers as they apply to payments of Drafts.

Drafts—Drawings and encashments :—

Explanations

320-A. The person or office that draws (i.e., issues or grants) a Draft is called the drawer, the person or office on which it is drawn and by which it is payable is called the drawee, the person or party to whom a Draft is granted is called the remitter and the person or party to whom it is payable is the payee.

320-B. A Draft on Government account is not transferable and is only payable to or on the receipt of the person named therein as the payee or his lawful agent. All other Drafts, unless the contrary intention appears from the form itself are transferable, the original payee being entitled to transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature, "Pay to C.D." or "Pay to C.D. or order" in which case C.D. stands in the same position as the original payee did originally and has the same power of transfer. The writing by which such a right is transferred is called an endorsement, the endorsement to "C.D. or order" is a special endorsement, and the persons to whom a Draft is successively transferred are endorsees, and the person in rightful possession of a Draft is the holder.

Form of Drafts

321-A. Drafts shall be issued in special forms to be obtained from the Currency Officer under paragraph 336.

321-B. Immediately on receipt of a parcel of forms of Drafts they shall be carefully examined by the Treasury Officer and a proper acknowledgement sent to the Currency Officer. The acknowledgement shall certify that the forms have been counted and found correct.

321-C. The forms of Drafts and of Advices shall be placed in store under the key of the Treasury Officer who should each morning issue the book or books containing Draft forms and the Advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him and he should see that this series is unbroken, that no form is kept back unissued unless it be spoilt and that the number of Draft forms expended in the day agrees with the total number listed in the "Schedule of Reserve Bank of India Remittances Drawn" for the day.

Officers signing Drafts shall destroy spoilt Draft forms after noting in the remarks column of the "Register of Reserve Bank of India Remittances Drawn" (Form T.A. 25) under their full signature the printed numbers of the forms destroyed and certifying that the forms have been cancelled and destroyed.

Issue of Drafts

322-A. A person requiring a Draft shall tender with the money a formal application in prescribed form, which may be obtained from the Treasury. The application form duly filled in will serve as a chalan for the money tendered. The application shall be retained by the Treasury Officer for transmission to the Accountant-General along with the daily "Schedule of Reserve Bank of India Remittances Drawn."

NOTES—(1) A person applying for a Draft on Government Account should certify on the application that the Draft is wanted for bona fide public purposes and describe the object of remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. Questionable grants should be reported to the Currency Officer with a view to the issue of instructions for future guidance.

(2) When the purchaser of the Draft demands a receipt for the amount of the Draft and the exchange charges thereon, the Treasury Officer may grant the purchaser a receipt in the form prescribed by the Reserve Bank for the purpose.

322-B. The following instructions should be observed in respect of Drafts required by Government Officers—

(a) Payments on account of inter-departmental or inter-Government dues—The issuing office should be requested to cross all such Drafts, if drawn on an office of the Reserve Bank or any of its agencies other than a Treasury agency, with the words "Account Payee" between the crossing and, if drawn on a Treasury agency, to superscribe the Drafts with the words "Account Government not Payable in Cash," without any crossing.

(b) When the amounts of the Drafts are required by officers of Government to enable them to make disbursement in cash on behalf of Government, e.g. pay and allowances of non-gazetted staff, contingent expenditure, permanent advances etc.—Drafts, the amounts of which are payable to officers of Government to enable them to make disbursement of pay and allowances of non-gazetted staff, contingent expenditure etc. on behalf of Government shall not be crossed but shall in either case, bear the superscription "not transferable" and shall be issued in favour of the Government officer concerned by designation, the word "only" being added after the designation of the payee officer on the Draft. For this purpose, every Government officer, when applying for a Draft, must add the word "only" after the name of the payee in the application for the Draft, so that the issuing office may prepare the Draft accordingly. It shall not, however, be permissible for any Government officer himself to add the word "only" after the name of the payee of the Draft in any case in which the issuing office, for any reason, fails to add the word themselves.

(c) Payment of personal claims of an individual (whether a Government servant or not) a firm or a company, a statutory body etc.—All Bank Drafts for amounts exceeding rupees one thousand in each case (other than in payment of salary, allowances, pension, etc. of Government servants and pensioner) drawn in favour of an individual, a firm, a company, statutory body etc. for services rendered or supplies made by them to the State Government, should invariably be 'crossed' with the addition of the words "Account Payee only" between the crossings.

322-C. Drafts shall be prepared and signed from time to time as they are applied for, immediately on the receipt of cash or its equivalent; the business of signing them must not be postponed till the close of office, and on no account may the office be closed till all Drafts applied for have been issued. Each must be signed legibly with the full signature of the Treasury Officer.

322-D. At the time of signature of a Draft, the Register (Form T.A. 25), together with the application for the Draft, the advice and the book of forms shall be laid together before the Treasury Officer. The Treasury Officer shall initial each entry in the Advice and the corresponding entry in the register at the same time as he signs the Drafts after he has satisfied himself that :—

(i) the several documents agree;

(ii) the authority for issue is sufficient;

(iii) the date and office of issue and the name of the payee are legibly and distinctly entered in the body of the Draft;

(iv) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words and fractions of a rupee in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain fractions of a rupee, the words end with the word "only" and

(v) a sum a little in excess of that for which the Draft is granted is entered in words across the Draft at right angles to the type.

NOTES—(1) "Under thirty rupees" will mean that the Draft is for a sum not less than Rs. 20 but less than Rs. 30, and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

(2) The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing-machine.

Advice of Remittances drawn

323-A. An advice of all drawings effected on a particular Treasury or the Bank on any particular date shall be sent to the Treasury or the office drawn upon in the special form Prescribed by the Reserve Bank. The advices shall be completed, signed and despatched by the Treasury Officer before the Treasury closes on the day of issue.

Advices of Drafts drawn on the Bank shall be sent direct to the Manager or Agent, as the case may be, of the Bank.

NOTES—Whenever two or more sheets are used for advising the issue of Drafts, each such sheet should be signed by the Treasury Officer.

323-B. If alterations be made in a Draft prior to issue, the corrections shall be noted in the Advice, and each alteration both in Draft and Advice, shall be authenticated by the drawer's full signature in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the drawer, and not the drawee, must bear the loss. But the Treasury Officer drawn on must remember and apply the numerous defensive checks provided for him by these rules.

Regularity of Signature

323-C. Variation in the signature of the drawer often entails much trouble on the paying office, and the drawer will be held responsible for inconvenience or delay which may be caused to individuals in consequence of change in or illegibility of, his signature, or other serious irregularity on the face of the Draft, as the drawee would be justified in suspending payment in cases of doubt arising from such cases. The Treasury Officer shall sign his name in English, or have it written in English characters below the signature in any Indian script.

323-D. When any change of Treasury Officer occurs, a specimen of the signature of the relieving officer shall be forwarded by the out-going officer to all officers usually drawn on. The following form will be convenient—

"The undersigned begs to notify to.....that he has on this day been relieved of the executive charge of the Treasury at.....by.....a specimen of whose signature is annexed.

Relieved Officer

THE 19 . Relieving Officer.

NOTES—(1) If it should be necessary for a Treasury Officer to draw on a Treasury or an office not usually drawn upon, to which a specimen of his signature has not been sent under the provisions of this rule, he should, at the time of issue of a Draft, also forward a specimen of his signature under a special forwarding letter duly stamped with the seal of the Treasury, which should be posted on the same day in a separate cover and not in the cover containing the Advice.

(2) When an officer who was formerly in-charge of a Treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury and other offices.

(3) Specimen signatures of the relieving officer shall also be forwarded to all Post-Masters, who draw money and also make remittances into the Treasury concerned in the form prescribed in the above rule. The Treasury Officer shall also furnish to the Post-Masters concerned the specimen signatures of the Treasurer and the Accountant who are authorised under paragraph 31-C to acknowledge remittance under Rs. 500 into the Treasury.

Encashment of Drafts

324-A. The Advices received from the issuing Treasuries or the Bank shall be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They shall then be sorted and arranged according to the offices from which they are received and pasted chronologically in guard files in such a way that advices' received from each drawing office may be kept together. These files shall be kept under lock and key.

NOTES—(1) The Treasury Officers should particularly guard against the possibility of the fraud of altering after signature the amount shown in the Advice, by a comparison of the total amount reported in words in the heading with the real total of the figured amounts of an Advice. Any alteration of any entry, whether of names or figures, in an Advice requires the drawer's full signature, so that it is scarcely possible that any fraud should be attempted by altering the Advice before he has signed it, since at the time of signing he would notice any uncertified correction.

(2) All covers containing "Advices of remittances sold" received from the issuing Treasuries or the Bank shall be superscribed with the words "Remittance Advice."

324-B. The Advices arranged in the manner prescribed in the last preceding rule will facilitate the examination and identification of Drafts, etc., presented for payment. The entries made in an Advice should be such as to place sufficient obstacle to the encashment of Drafts forged or fraudulently altered, and their sequence should effectually bar the use a second time of a particular serial number, and suggest suspicion even of the Advice where a high number follows a low one.

Necessary notes of references touching irregularities of cancellation, issue of certificates of non-payment, Advices of seconds or thirds, and of any other points of importance shall be made on the Advice.

324-C. (a) On a Draft being presented for encashment, the Treasury Officer shall compare it with the Advice, and satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It must be borne in mind that in the case of a Draft on Government Account the liability to the payee named in the Draft can only be discharged by payment to:—

(1) the payee or his lawful agent on identification, or

(2) the payee's banker who should certify that the amount has been placed to the payee's credit, or

(3) a person holding a letter of authority from the payee, whose signature must be known to the Treasury Officer and if the letter directs the Treasury Officer to pay the money to a certain named person, that person must be identified to the Treasury Officer before payment can be made.

The only endorsement on such a Draft should be payee's receipt or that of his lawful agent.

(b) In all other cases where payment is not made on an endorsement in favour of a bank, the Treasury Officer shall not only satisfy himself of the genuineness of the claimant's signature to the receipt on the

back of a Draft but, if the claimant himself is not in attendance, he must assure himself that the presenter of the Draft is the agent or messenger of the legal holder, duly authorized to receive the payment. If the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the Draft, the Treasury Officer shall demand a letter from the legal holder, authorizing the presenter to receive payment on his behalf. Similarly, in cases where payment is made on an endorsement to a bank, the Treasury Officer must assure himself that the presenter of the Draft is the authorized agent or messenger of the Bank.

NOTE—The letter of authority for receiving payment at the Treasury referred to in this rule is not liable to stamp duty.

324-D. Drafts payable at the District Treasury cannot be endorsed for payment at a Sub-Treasury. But if the money payable on a Draft is required at a Sub-Treasury, and the remittance cannot be effected in accordance with the procedure laid down in paragraph 333, a cash order may be issued to the payee for presentation at the Sub-Treasury. In such a case the payee must receipt the Draft as "Received payment by cash order on.....Sub-Treasury," and the Treasury Officer at the District Treasury shall finally deal with the Draft and take the same precautions regarding the delivery of the cash order as are prescribed in para 324-E below for payment in cash.

324-E. (1) Before issuing pay orders on a Draft, the Treasury Officer shall satisfy himself that the Draft has been advised; that it corresponds in all particulars with the Advice; that it bears the genuine signature of the drawer; that it has not been tampered with; and that it is not a cancelled or a lapsed Draft or one of which a duplicate has been paid.

(2) A Draft may be paid—(i) without Advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with at the discretion of the Treasury Officer. The Treasury Officer shall in all such cases apply for the necessary Advice without delay.

(ii) even though differing from the Advice, at the discretion of the Treasury Officer, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the Draft. Special caution shall be exercised before paying on a Draft an amount larger than that named in the Advice.

324-F. As each Draft or Telegraphic Transfer drawn by the Treasury is paid it must be stamped "paid," the date of payment being at the same time noted in the Advice under the initials of the Treasury Officer.

[Doubtful Drawings](#)

324-G. In case of erasure, alteration or other serious cause for suspicion, the Treasury Officer shall before payment, refer to the drawer, the post office or the Currency Officer, as the case may require. Any material alteration of a Draft, after it has been drawn or endorsed, affecting the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, such as by inserting the words "or order" in the endorsement of a Draft will have no such effect.

[Form of Receipt](#)

325. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the Draft, and that it is given by the legal holder. On no account may a Draft be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid :—

(a) If the legal holder be dead, payment can be made only to his legal representative; a Draft for less than Rs. 100 may, however, be paid without a certificate of administration.

(b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the Treasury, of the power of attorney, should be made on the Draft.

(c) If more than one person be named in a Draft, all must join in order to give a valid endorsement or receipt.

(d) A Draft payable to A.B. cannot be cashed on the receipt of his partner C.D. without production of a formal power of attorney; a draft payable to A.B. and C.D. can be paid on the receipt as A.B. and Co. of any member of the firm.

(e) Drafts payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorize, generally or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

In the case of Drafts payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer shall first satisfy himself that the authority has been duly conferred.

(f) A Government officer when he sends a Draft to a Treasury, not for cash payment, but for credit of its amount in the Treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

RECORD OF DRAWINGS AND ENCASHMENTS

326-A. A record of Telegraphic Transfers and Drafts drawn by the Treasury will be kept in a register (Form T. A. 25—Account Code, Volume II) in accordance with the directions contained in this behalf in the Account Code, Volume II.

326-B. As each Draft or Telegraphic Transfer is paid, entry must be made in the Register of Reserve Bank of India Remittances Encashed (Form T. A. 26—Account Code, Volume II).

326-C. At the close of each day, separate schedules for drawings and encashments during the day will be prepared in special forms prescribed by the Reserve Bank for submission to the Accountant General in accordance with the directions contained in the Account Code, Volume II. The application forms for remittances drawn and also the receipted Drafts and the payees' receipts in respect of Telegraphic Transfer encashed shall accompany the schedule mentioned above.

326-D. The following are the cross-checks which the Treasury Officer shall, each evening, apply to the several documents connected with remittances drawn and encashed. The register of remittances drawn and encashed and the connected schedules check one another directly; the total of each schedule must agree with total receipts or total payments for the day as booked under the head "Reserve Bank of India Remittances" in the Cash Book, after allowing for receipts and payments, if any, at Sub-Treasuries which will be entered under a separate sub-head. The total of the several Advices for the day must also agree with the total in the column "Amount" in the schedule of drawings, and this agreement shall be, at times, checked by the Treasury Officer himself.

326-E. Where the name of the payee and/ or endorsee appears on the instrument in English and the signature is made in English, the Treasury Officer should, in addition to the precautions prescribed in the Treasury Rules for making payment to the proper person on identification see that the signature tallies letter for letter with the name as spelt on the instrument. Where the name of the payee or endorsee is spelt incorrectly, the spelling of the endorsement must correspond with that of the mis-spelt name, but, if the payee wishes, he may add his correct name in brackets.

Issue of Duplicates

327. When satisfactory evidence has been given that a Draft has been either lost or destroyed, and application is made within a reasonable period after issue but before it had elapsed (paragraph 335 below), a duplicate may, without reference to the Currency Officer, be granted to the party who obtained the original, or to the payee, or to the legal representative of either but to no other person. If the Draft should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; but the issue of this certificate will be no bar to the payment of the lost Draft, if presented before the duplicate is paid.

In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. Neither duplicate nor triplicate can be issued without reference to the Currency Officer, if the Draft has lapsed (paragraph 335 below). Issues of duplicate or triplicate shall be promptly advised to the drawee, in order that proper note may be made on the advice originally received.

328. The duplicate and triplicate shall be drawn in exactly the same terms as the original instrument with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost Draft has been endorsed, the endorsee must apply for duplicate through the original payee. It will be issued under the signature of the officer-in-charge of the Treasury at the time, although he be not the person who signed the original Draft.

329. No duplicate or triplicate older than six months shall be paid without previous reference to the Currency Officer.

[Cancellation and Refund](#)

330. No Draft can be cancelled without surrender of the whole set. Thus, if a duplicate or triplicate has been issued, the Draft can be cancelled only if the original together with the duplicate (and the triplicate if issued) be surrendered. Consequently, no refund can be made on lost Draft; a duplicate must be obtained and payment taken at the Treasury or office drawn on.

331. All parts being surrendered, a Draft may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter, provided the Drafts bear no endorsement or other evidence to show that they were delivered to the payee and provided further that the signature of the remitter on the letter of request for cancellation agrees with that on the relevant draft application form. If the Draft bears any endorsement by the payee/ endorsee(s) or crossing by any Bank, the remitter should be asked to have the endorsements/ crossings, cancelled by the makers thereof.

NOTE—If alteration of the name only of the payee is required by remitter, it will suffice for the drawer to alter the name in the Draft under his full signature and to advise the drawee.

332. When a Draft is cancelled, the fact of cancellation shall be conspicuously noted across the face of the Draft; at the same time an intimation shall be sent to the office drawn on, in order that the fact may be recorded in the advice originally received and necessary precautions taken against payment of the cancelled Draft. The cancelled Draft shall be duly receipted by the remitter or the payee, as the case may be.

NOTE—The amount refunded will be entered in the "Register of Reserve Bank of India Remittances Encashed" and also in the proper columns of the schedule of such encashments for the day on which the cancellation takes place, in accordance with directions contained in this behalf in the Account Code, Volume II.

[Exchange of Drafts](#)

333. A Treasury Officer may issue a Draft in exchange for one drawn on him.

(i) If on Government account—Only if the payee be a Government officer and requires the Draft to be exchanged for reasons to be stated in his application.

(ii) In other cases—Only if the holder has been removed to the neighbourhood of another Treasury or of an office or agency of the Bank.

NOTES—(1) A Draft is said to be exchanged when the holder being unable to appear and take payment in cash, applies for a new one endorsing the original "Received payment by Draft on"

If he can appear and take payment in cash, his obtaining a new Draft with the cash paid on the old one is a matter to be disposed of under ordinary rules.

(2) When Draft is exchanged for another, the original Draft will be treated and entered as a Draft presented for encashment and the amount again credited as received for the issue of a new Draft.

Unpaid Drafts

334. Drafts which are outstanding for more than six months can be paid only after obtaining the necessary confirmation from the drawing office.

Lapse of Drafts

335. Drafts which are not paid before the end of the third account year after that in which they are issued, shall be treated as lapsed and shall be so marked in the Advice. Should any one apply for payment of a lapsed Draft, he should be directed to address the Currency Officer for orders.

Supply of Forms

336. Forms of Drafts and all other forms prescribed by the Reserve Bank for use in connexion with the remittances dealt with in this Chapter will be supplied to the Treasury Officer by the Currency Officer under whose jurisdiction the Treasury is situated. Indents for such supplies will be in Form T. R. 68 or in such other form as the Reserve Bank may prescribe and will ordinarily be for twelve month's supply.

SPECIAL RULES FOR REMITTANCES OF POLICEMEN

337. In the case of policemen's remittances, the District Superintendent of Police concerned shall forward the Drafts to the payees direct. There is no objection, if such a course is preferred, or is required by departmental regulations, to his sending the Draft to the District Superintendent of Police of the district in which the payee resides, who will deliver it to payee after satisfying himself as to his identity. Descriptive rolls of the payees duly filled in and signed shall, at the same time, be sent to the Treasury Officers concerned.

338. The Drafts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

339. These Drafts if not presented for payment at the expiration of six months from the date of issue, shall be considered as cancelled, and if they are presented after that period, payment shall be refused. A Draft which has thus become uncurrent may be returned by the payee to the drawer for the issue of a fresh Draft or for the refund of the amount, as may be required.

Should such a Draft, whether original or duplicate, be lost in transit, the District Superintendent of Police will report the loss to the Currency Officer, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the Draft is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the Treasury or office on which it was drawn.

NOTE—These Drafts may also be cancelled as provided for in paragraph 331 above.

ANNEXURE TO CHAPTER XIV
(Referred to in paragraph 318-D)

Reserve Bank of India Remittances

1. Subject as hereinafter provided, Bank Drafts at par will be issued for remittances by Government Officers, or others on behalf of Government and for other quasi public purposes set forth in rule 3 below.

2. Drafts will be issued ordinarily for a minimum amount of Rs. 50 except for Policemen's remittances (Paragraph 318-D).

3. The issue of Bank Drafts at par is authorised in the following cases:—

(1) General—To a Government officer for a remittance to be made by him in his official capacity in payment of any service rendered or in pursuance of his official duties. The purpose for which the drafts are required must be clearly stated in the application.

NOTE—Free remittance facility is also provided to all Zila Parishads in the State and to such other local funds as may be determined by the Government from time to time with the concurrence of the Reserve Bank of India, subject to the condition that the remittances are made for bona fide public purposes.

(2) Public Works—To Executive Engineers, District Surveyors and to all Sub-Divisional Officers in the Public Works Department, whether they have drawing account or not, for payments to be made outside their divisions but only on public service and not for private purposes 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.

(3) Pay and allowances—The remittance of pay and allowances is not ordinarily a bona-fide public purpose, but a Bank Draft may be obtained for the remittance of the pay and allowances of a Government servant deputed beyond the limits of the district in which his pay has to be drawn. Government Drafts may also be obtained for remittances covered by paragraph 98.

Officers of the Public Works Department may, when presenting bills for pay and travelling allowance of their establishments, obtain Government Draft on other District Treasuries for amounts which may have to be disbursed outside the district but within own jurisdiction. Such Bank Drafts may, if the Accountant General has so authorized, be made payable even at Sub-Treasuries under the rules in Volume VI of the Handbook.

(4) Messrs. Thomas Cook and Sons, Bombay—To Collectors for monthly remittances to Messrs. Thomas Cook and Sons at Bombay of amounts realized by sale of tickets to pilgrims from India to Jedda and back.

(5) 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 Workmen's Compensation Act (VIII of 1923).

(6) Investment of surplus Local Funds—(i) To any Local Boards for investment of their surplus funds in the Bank or in any Co-operative Bank authorized by the Government for this purpose.

(ii) To Co-operative Banks in which these surplus funds have been invested for remittances of the interest or investments realized for payment to the Local Boards or Municipalities.

(iii) To Municipalities and School Boards for remittance of their surplus funds for investment in any Co-operative Bank.

(7) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds and the Superior Civil Services (India) Family Pensions Fund not drawn in Delhi or New Delhi—To the incumbents or their agents.

(8) Police—For family remittances to officers and men of the police battalions and police constabulary for remitting money to their families as provided in paragraphs 337-339.

(9) Emigrant's remittances—For remittances of the estates of deceased emigrants to their heirs and of deposits of returned emigrants.

(10) Co-operative Societies (credit and non-credit)—To the Secretaries or Chairmen of Societies for remittances between Societies and to Central Co-operative Banks which are situated at places where

there is no office of the Reserve Bank of India or a branch or any agency of the Reserve Bank for bona-fide remittances to and from the Bank provided that the amount to be remitted is not less than Rs. 150.

(11) Trust funds—To Government servants in favour of Reserve Bank of India, Calcutta, Bombay and Madras for the purchase of Government Promissory Notes out of funds held in trust, including Indian States transactions.

(12) For remittance of Provident fund deposits of Zila Parishads' servants—To the nearest office, branch, or agency of the Bank.

(13) Refunds of electoral deposits—For the remittances of electoral deposits refunded to candidates for the Legislature who are residing in district different from those where the deposits were originally lodged.

(14) To General Public—At places other than those where the Treasury business is conducted by Bank, for remittance to the office of the Reserve Bank of India at Calcutta, Bombay or Madras, as the case may be, for the purpose of the purchase of securities. The minimum amount of Drafts in such cases is Rs. 5,000.

NOTE—In order to ensure that the Drafts are used for the purpose for which they are taken, they should be issued payable to the office of the Reserve Bank of India at Calcutta, Bombay or Madras and marked for investment in Government securities.

(15) Subscriptions for a public or quasi public purpose—To facilitate the collections of subscriptions for any public or quasi public purpose in which it is interested the Government may allow the issue of one Bank 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.

NOTE—A list of cases in which permission has been granted is given below:—

(1) Subscriptions to the Agra College, Committee from Mathura and Aligarh in favour of the State Bank of India, Agra.

(2) Subscriptions on behalf of the Society for aid to discharged prisoners to Superintendents of Jails.

(3) Remittances made from the Victoria Memorial Scholarship Fund for expenditure on the objects of the fund.

(4) Remittances of funds to or by the "Indian Nursing Association" and "Countess of Minto's Endowment Fund" and any of their branch.

(5) Contribution to the U.P. Committee of the Indian Council of the British Leprosy Relief Association. (Items 1 to 5 G.O. No. A—324/X—22, dated July 6, 1942).

(6) Remittances within the State made by the Rural Development Associations in U.P. (G.O. No. A—472/X—22, dated March 19, 1942).

(7) Remittances made by the Uttar Pradesh, Soldiers, Board to the District Soldiers' Board. (G.O. No. A—670/X—22, dated March 19, 1942).

(8) Subscriptions to the British India Association and Canning College fund by the Treasury Officers in Oudh (Except Lucknow) to the Honorary Life Secretary, British India Association, Lucknow and the Honorary Treasurer, Lucknow University, respectively. (G.O. No. A—1063/X—22, dated May 13, 1942. (Book)/311, dated July 25, 1947).

(9) The issue of Bank Drafts is also permitted to the All India Khadi and Village Industries Board in respect of the remittance, required by the Board. (Authority : Reserve Bank of India, Kanpur, letter No. KN(CY) No. 70/6696/Res. 13-15, dated December 6, 1955).

(10) The U.P. Discharged Prisoners Aid society has been authorised to issue Bank Drafts for remittances made by the society in respect of salaries and allowances to its probation officers and also in respect of payment of contributions and for certain other purposes to its District Committees in U.P. (Reserve Bank of India, Kanpur letter No. Rev. 13/2668, dated February 18, 1942).

Form—R.B. R-6C

[See PARAGRAPH 319-B (ii)]

RESERVE BANK OF INDIA REMITTANCES

Telegraphic Transfer Confirmation

No.....

To the

Reserve Bank of India
State Bank of India at.....
Treasury/Sub-Treasury

I have to advise having drawn on you to-day the under mentioned Telegraphic Transfer(s) amounting to Rs..... Please pay the amount(s) in full and obtain reimbursement through your Central Accounts Section/Central Accounts Office/Local Accountant General/Comptroller.

Reserve Bank of India
State Bank of India at.....

Treasury/Sub-Treasury
Manager/Agent/Treasury Officer/Sub-Treasury Officer
.....19 .

Payee	Amount		Date of payment	Initials	Remarks
	Rs.	P.			

FORM T.A. 25

(See PARAGRAPH 321-C)

	Bank
Register of Reserve Bank of India Remittances Drawn on the	Treasury
	Sub-Treasury

at.....

Number of Item	Date	Drawn		Nature of drawing	Name of remitter	Name of payee	Serial no. of Remittance*	Exchange		Amount		Initials of Treasury/Sub-Treasury Officer	Remarks
		On	Place					R	P.	R	P.		
								S.		S.			

*In the case of Telegraphic Transfers the name of the beneficiary should be given.

FORM T.A. 26

(See PARAGRAPH 326-B)

Register of Reserve Bank of India Remittances Encashed during the period from——to——

Number of Item	Drawn		Date	Nature of drawing	Serial no. of remittance*	Amount		Initials of Treasury	Remarks
	By	Place						Sub-Treasury Officer	
						Rs	P.		

*In the case of Telegraphic Transfer the name of the beneficiary should be given.

FORM T.R. 68

(See PARAGRAPH 336)

Indent for Reserve Bank of India Draft forms and other connected forms required for use of the Treasury at.....

Description of Form	Issued in the past twelve months	Spoilt and returned after defacement or otherwise disposed of in the past twelve months	Balance in store	Last number in store	Indented for in store

CHAPTER XV—DEPOSITS

Explanations

340. (a) Deposit proper are classified according to the department through which they are received. The usual classes are (1) Revenue Deposits; (2) Civil Court Deposits; (3) Criminal Court Deposits; (4) Forest Deposits, and (5) Public Works Deposit.

Another important class is Personal Deposits; the account kept of them in the Treasury is of the nature of a banking deposit account.

Other classes may be added under the orders of the Government.

Separate registers should always be maintained for "Central" and "State" deposits.

NOTES—(1) All chalang for credit of money as a "Deposit" and all orders for repayment of "deposits," should indicate whether the item is "Central" or "State" in the manner laid down in paragraphs 31 (c) and 47.

(2) These Deposits as well as lapses of the same are to be treated as "Central" or "State" according as the Government which exercises control over the depositors or the departments concerned, is "Central" or "State."

(b) The following rulings regarding classification are to be observed :

(i) Revenue Deposits proper are deposits made in revenue courts or in connexion with revenue administration; they include customs, salt and opium deposits which are treated as "Central deposits." They also include earnest-money deposits made by intending tenderers of the Civil, Defence and Public Work Departments and security deposits realized by the Police Department under the Motor Vehicles Act or otherwise.

These deposits may be received at Sub-Divisional as well as at District Treasuries. Tenderers should themselves make the deposits at the Treasury or Sub-Treasury which is most convenient to them and should attach to their tenders the Treasury chalan in support of the payment of earnest-money. No previous authority of a departmental officer is necessary to make the deposit, but the depositor must state the designation of the Government servant in whose favour he makes the deposit and that designation must be stated on the receipt or chalan given by the Treasury.

NOTES—(1) In the Irrigation Department an officer calling for tenders may, in special cases where it would be inconvenient for tenderers to deposit earnest-money into a Treasury or Sub-Treasury relax the provisions of this rule and permit tenderers to deposit earnest-money with him in cash or currency notes up to a limit of Rs. 500 instead of into a Treasury or Sub-Treasury. Such deposits will be treated as "Public Works Department deposits."

(2) Special rules relating to earnest-money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

(3) Security deposited by mill contractors in the Tarai and Bhabar Government Estates at the time of auction should be credited to "Revenue Deposits" and refunded on the termination of the contract.

(4) Security deposit received in cash under sections 13(2) and 23 (3) of the Uttar Pradesh Sugar Factories Control Act, 1938, should be credited to revenue deposits.

(5) Security deposits received in cash from Government servants and contractors other than Public Works Department contractors, including those which are ultimately converted into interest bearing securities, should be credited to revenue deposits.

(ii) Personal Deposits—

(1) Receipts and payments on account of wards and attached estates and estates under Government management are recorded in the Treasury in personal ledgers.

(2) Other Personal Deposits made by Government servants in their official capacity may not be accepted without the special sanction of the Government accorded in consultation with the Accountant General for the opening of a banking account with the Treasury.

Substitute the following for the existing note above:

Note—Personal Deposit Account can be opened under the detailed rules as specified in Appendix-XX only at the Treasuries specified for the purpose by the Government in their order sanctioning the opening of the banking account.

340.A. (Deleted)

340.B. (Deleted) Correction Slip No. 106 Dated: May, 4, 1998 Finance (Account) Section-1 File No. 10 (12)/95. (Correction slip no. 4, dated 27-6-1980) [Vitta (Lekha) Anubhag -1 File No.10(6)/72] (C. S. no. 106 dated 04-05-1998)

Limitations

341. [Deleted].

342. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of 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. No sums are to be credited in any deposit register which can be carried to any other head of account ; for example, revenue paid to the Government on account of a demand not yet due should at once be finally carried to the proper head of revenue and may not be placed in deposit.

NOTE—Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

343. The treatment of the following items as Deposit is prohibited :

(a) No pay, pension, or other allowance should be placed in Deposit on the ground of the absence of the payee or for any other reason; in a district office pay should not be drawn till the claimant appears.

NOTE—When a pension is granted to several persons jointly, it may not be drawn on the appearances of one claimant only, and payment of his computed share made, the balance being placed in Deposit.

(b) No fines should be placed in Deposit on the ground that appeal is pending; they should be credited at once to the appropriate head of revenue, and refunded, if necessary, on order of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government should be kept in Deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule.

NOTE—Fines payable to local bodies under any law, or ordered by courts to be distributed as rewards to Government servants or private persons, should not be paid at once, but kept under "Criminal Court Deposits" till the period allowed for appeal has elapsed, or if an appeal is presented, till it is decided.

(c) Refunds, whether of stamp or of other receipts can be drawn only on the appearance and on the receipt, of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in Deposit pending demand.

NOTE—The following rules have been laid down for the payment of refunds of revenue credited other than income-tax or amounts deposited in cases where the amount involved does not exceed Rs. 100 or in the case of Civil Court Deposits, Rs. 500 :

(1) On receipt of a refund order passed by the Collector or other officer concerned, the Treasury Officer may at his discretion issue a notice (a) inviting the person to whom the refund is to be made to receive payment at the Treasury, and (b) intimating that on failure to comply with the invitation within one month (or such longer period as may appear necessary) the amount of the refund will be remitted to the payee by postal money order at his expense.

(2) When the payee appears in person at the Treasury, the Treasury Officer should see that no avoidable delay occurs in getting the voucher for the refund signed by the payee who may then receive the payment personally or by a duly authorized agent or by money order at his own expense.

(3) When a money order is issued under clause (b) of the notice referred to in clause (1) the purpose of the remittance should be briefly stated by the Treasury Officer on the acknowledgment portion of the money order form in continuation of the printed entry there :

"Received the sum specified above on.....", sufficient space being left below the manuscript entry thus made, for the signature or thumb-impression of the payee. The amount of the money order should not be remitted in cash to the post office, but the Treasury Officer should send a money order form duly filled in together with a certificate that the amount of the order and the money fee thereon have been credited to the post office in the Treasury accounts by per contra transfer. The post office will accept the money orders on the authority of the Treasury Officer's certificate. In the case of undelivered money orders issued by the Treasury Officer the post office will not send the cash with the money orders to the Treasury but will credit the amount by book transfer.

(4) On receipt of the money order acknowledgment duly signed by the payee, it should be attached to the usual receipt in form no. 19 or 39 as the case may be, in which the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown; the receipt will then be disposed of in the usual way. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for full amount of the refund entered therein.

344. (a) The net sale-proceeds of impounded cattle are to be kept in Deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

(b) The sale-proceeds of unclaimed property are not to be placed in Deposit at all; under Act V of 1861, section 26, the property itself is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of the Government, and should be taken to credit of administration of justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

NOTES—(1) If unclaimed property be perishable and be sold because it can not be kept, its proceeds should be held for six months in Deposit, but the circumstances should be clearly stated under "Nature of Deposit."

(2) Money belonging to prisoners in jail should not be held for long terms by the jail department; but should be paid into the Treasury at convenient intervals. Such Deposits should be classed as "Revenue Deposits" and repayments should be made in accordance with the procedure laid down in clause (b) of paragraph 346.

(3) The Police Department should have no Deposits except security and earnest money deposits, which should be paid into the Treasury as Revenue Deposits; unclaimed property found by, or delivered up to a police office should be made over to the magistrate; proceeds of sales of old stores of other Government property should be paid into the Treasury for credit to the revenues of the State; no pay, reward, or other allowance payable to a police officer should be held undischarged.

(4) Money belonging to the mental patients confined in a Mental Hospital shall be deposited into the Treasury without undue delay, to be credited into the Public Account as "Revenue Deposits." Repayments, of this money shall be made in accordance with the procedure laid down in note (2) under paragraph 346.

345. Money tendered as Personal Deposits by private individuals or by Government servants acting in other than their official capacity, and funds of quasi-public institutions even though, like certain dispensaries, that are aided by the Government, should not, be accepted for Deposit in a Treasury

without the special or general sanction of the Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the Deposit Register, though the value be stated in money.

Revenue Deposits—Repayments

346. (a) A person claiming refund of a Deposit must produce an order of the Court or authority which ordered acceptance of the Deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment and record it at once, under his initials, both in the register of repayments from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

(b) Earnest money deposits of the Civil Defence and Public Works departments will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the departmental officer in whose favour the Deposit was made. It must be borne in mind that no part payment can ever be made. If, however, the departmental officer desires that the Deposit, instead of being refunded, be credited to a head of revenue, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

NOTES—(1) When at a Treasury the business of which is conducted by the Bank a Deposit is repaid by an order on the Bank, the entry in the register of receipts will be made when the order is issued and that in the register of repayments when the repayment is reported in the daily Bank sheet.

(2) In the case of the mental patients Deposits the Superintendent in-charge of a Mental Hospital will make the payments in cash to the discharged patients from his permanent advance which he should subsequently recoup by withdrawing the Deposits from the Treasury in the manner laid down in clause (a) above.

(3) Special rules relating to refunds of earnest money and security deposits in the Forest Department will be found in Chapter XI of the Forest Account Rules contained in Volume VII of the Financial Handbook.

346-A. Register of repayments will be kept in Form no. 33.

Form of Voucher

347. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in a language other than English or Hindi, and to ensure caution in the issue of such orders, Government have directed that every order issued by a Court or office for the payment of money from a Treasury shall be in English or Hindi.

Note—Form no. 39 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate

348. At the end of every quarter a certificate must be recorded on the register of receipts by every District Officer not in personal charge of the Treasury or by a senior gazetted officer of the district staff (not being the Treasury Officer) selected by the District Officer, that he has personally and carefully examined at least 5 per cent of the entries in the register taken at random and that entries are made with utmost care and regularity.

NOTE—This examination is not intended to be mechanical. It is meant to ensure that necessary entries are properly made and initialed and that no moneys are unnecessarily placed in Deposit or allowed to remain there without good cause.

349. (Deleted).

350. A certificate from the administrator of every Personal Ledger Account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his plus and minus memorandum) should be transmitted.

Lapses—Annual Account

351. Deposit of the Excise Department made under rule 75-A of the Uttar Pradesh Excise Manual not exceeding one rupee, and other Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of Deposits, partly repaid during the year then closing, and all Deposits or balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to the appropriate head of revenue by means of transfer entries in the office of the Accountant General.

351-A. The Treasury Officer shall submit to the Accountant General immediately after March 31, each year a list (in Form no. 41) of all Deposits or balances lapsing under the above rule. The list shall be prepared in accordance with the procedure laid down in the rules below.

(1) Early in March the register of Deposits should be taken up, and an extract made on ruled paper of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out and full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On March 31, each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on March 31, and the total of the list should be deducted in the plus and minus memorandum from balance shown at credit of the particular class of Deposits, the list itself, signed by the District Officer, being forwarded to the Accountant General. This duty may be delegated by the District Officer to a gazetted Government servant of the district staff, not being the Treasury Officer.

(2) In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for Deposits relating to different years.

352. (1) Deposits, the detailed accounts of which are not kept at the Treasury and which are credited to the Government under paragraph 351 cannot be repaid without the sanction of the Accountant General. The Treasury Officer shall, before authorising refund in such cases ascertain that the item was really received and was carried to the credit of the Government as lapsed, and that the claimant's identity and title to the money are certified by the officer signing the application for refund.

(2) Deposits, the detailed accounts of which are kept at the Treasuries and which are credited to the Government under paragraph 351 may be refunded without the sanction of the Accountant-General. The Treasury Officer shall, before authorising refund in such cases, ascertain that the item was really received and is traceable in his records, was carried to the credit of the Government as lapsed and was not paid previously, and that the claimant's identity, and title to the money are certified by the officer signing the application for refund.

NOTE—The sanction/payment authority issued by the Accountant General in cases covered by the provisions of sub-paragraph (1) above will be valid for three months from the date on which it was issued, after which no payment can be made on its authority unless it is revalidated.

353. The application for sanction will be made in Form no. 42. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant General with the list of payments in which it is charged.

Civil and Criminal Court Deposits

354. In the case of Criminal Court Deposits each Deposit is separately paid into and drawn from the Treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipts and repayment are kept and the monthly and annual returns and lapsed lists submitted by the Treasury Officer in the manner above prescribed for Revenue Deposits, although the sets of registers and returns must all be kept separate from those of the Revenue Deposits. For these no further instructions are necessary.

355. In regard to Civil Deposits the Civil Courts merely bank with the Treasury, remitting without detail their gross deposit receipts for credit in a Personal Ledger and making repayments by cheques on the Treasury which are taken to debit of the same personal account. These Personal Ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for Personal Deposits, but quite separate from those of Personal deposits proper; and they will be designated as Civil Court Deposits.

NOTE—The Treasury Officer in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

356. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the details of the Deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which register of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of Revenue Deposits. The civil court in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer) and for statement of lapses—vide paragraphs 350 to 352.

357. The civil court will incorporate with its own accounts and returns the deposit items of its subordinate courts as a Treasury Officer does those of subordinate Treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several small cause courts.

NOTES—(1) Each transaction of receipt or payment of Civil Court Deposit must be initialed by—

(a) the Judge; or

(b) in the case of the High Court of Judicature or the Chief Court, or any gazetted Government servant ;

(c) in the case of a Small Cause Court, unless otherwise ordered by the Government by a Registrar appointed under section 13 of the Presidency Small Cause Courts Act, 1882 (XV of 1882), or under section 12 of the Provincial Small Cause Courts Act, 1887 (IX of 1887).

(2). The plus and minus memorandum of the balance of Deposits should be recorded by the Judge upon the register of receipts transmitted to the Accountant General.

358. In Civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.) the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

NOTES—(1) The receiving court, however, should record and deal with their petty Deposits with the same care and formality as others, it should enter all in detail in a register of Deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the Personal Ledger form in which a daily balance would be struck; monthly totals of receipts and payments of Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

(2) Detailed instructions regarding these petty Deposits should be prescribed, whenever the system is permitted by the chief judicial authority in communication with the Accountant General.

[Agreement with Treasury](#)

359. When the different civil courts of a district bank with the civil Treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a Personal Ledger account for each court, even though the Deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

360. (a) To prevent disagreement between the Deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it ; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the Deposit register till the Treasury Officer advises receipt. Similarly it will ascertain from the Treasury Officer at the close of the month which of its payment warrants have been cashed and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

(b) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid.

NOTES—(1) When it is inconvenient for a depositor to proceed to the Treasury with the court's order to lodge his Deposit, it may be received by the court and by it afterwards forwarded to the Treasury. Courts in the same town with a Treasury or Sub-Treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly when it is inconvenient for a claimant to proceed to the Treasury there to obtain repayment of a Deposit, the judge may pay him in cash, provided that there are in the court funds sufficient whether of current Deposit, receipts or of the office permanent advance.

(2) In these cases, however, the gross receipt and payments taking place at the court must be shown as remitted to and from the Treasury, and the payment be supported by the paid orders. If the receipts are in excess of the payment, the excess will be remitted in cash to the Treasury; and if the payments are in excess of the receipts the Treasury will pay the excess to the court, which will thus recoup the permanent advance account.

(3) No permanent advance should be given and held apart specially for the repayment of Deposits; the office permanent advance may be augmented sufficiently.

(c) When the list of lapses is made up by the Judge or Magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

[Personal Deposits—Repayments](#)

361. Withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue.

Deposits of Fees

361-A. Fees received from non-Government bodies or private persons for work done for them by Government servants shall be dealt with as follows :—

(i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government will not be concerned with the transaction.

(ii) In cases where the fees are divisible between the Government and the Government servant concerned—

(a) If the exact amount of the fees and the distribution of shares between the Government and the Government servant are known beforehand, the share due to Government should be credited as miscellaneous receipt of the department to which the Government servant belongs and the rest should be collected by the Government servant himself. The Government share should be paid into the Treasury by the Government servant receiving the fee through his office;

(b) If the amount of the fees or the shares are known only approximately beforehand, all the fees should in the first instance be paid into the Treasury to the credit of the Government by the Government servant receiving the fee through his office. The recoveries should be credited to head "Deposits of fees received by Government servants for work done for private bodies," pending final settlement, when the share due to the Government should be credited as miscellaneous receipt of the department to which the Government servant belongs, and the rest should remain under the deposit head for disbursement to the Government servant in accordance with the procedure set out below :—

The Government servant himself, if he holds a gazetted post, or the head of office on behalf of non-gazetted Government servant, must claim the amount due to him on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees, and forward the bill to the Accountant General through the Treasury Officer concerned, who will furnish necessary details of the credit in the Treasury accounts. The Accountant General will, after verifying the credits authorise the payment and return the bill to the Treasury Officer, who will pay it by debit to the deposit head concerned.

Exception—So far as the crediting and disbursement of the fees paid by candidates for their medical examination in respect of appointments to the All-India Services and to technical posts are concerned, only one-fourth of the fees, viz. Rs. 4 should be credited to the revenue of the State and the balance should be paid by the examinee in cash to the Medical Board at the time of the medical examination.

361-B. The following are the rules for accounting for fees received by Government servants for work done for another Government :

(i) In cases where a Government servant is permitted to retain the whole or part of a fee the payment would be made by book transfer between this and the other Government concerned. The credit when afforded by another Government will be adjusted as departmental receipts of this Government and the amount of fee payable to the Government servant concerned will be drawn and paid to him from the State Revenues.

(ii) In cases in which the entire amount of fee is to be retained by Government and nothing is to be paid to the Government servant doing the work for the other Government, the entire amount will be credited as departmental receipts.

NOTE—These rules are intended to be applied to cases in which the whole or a share of the fees as such is payable to the Government servant doing work for private bodies or persons or for another

Government. They are not applicable to cases, e.g. fees levied for overtime work in departments where it is in existence, where a Government servant undertakes the work as a part of his official duties although in view of the extra work involved and in consideration of the fees realized, he is remunerated by a share out of these receipts. In such cases, the fees realized and adjustable as departmental receipts and the disbursements to the Government servant as departmental expenditure under "Allowances, Honoraria, etc."

CHAPTER XVI

—LOCAL FUNDS

Explanation

362. The expression "Local fund" denotes—

(1) revenues administered by bodies which by law or rule having the force of law come under the control of the Government, whether in regard to proceedings generally, or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular posts, the enactment of leave, pension or similar rules ;

(2) the revenues of any body which may be specially notified by the Government as such.

The transactions of the local funds are not included in the accounts of revenue and expenditure of the State.

Receipts and Payments

363. Municipalities are ordinarily obliged to place their funds in the Treasury, or in the Bank at places where the cash business of the Treasury, is conducted by an office, branch or agency of the Bank.

364. The account of a local fund at the Treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure.

NOTE—This rule does not apply if the charges of any local fund are under any special orders, drawn from the Treasury on detailed bills in which case the gross amount will be charged by the Treasury Officer, in the accounts the deductions on account of income-tax, fund subscription etc. being credited by transfer in distinct entries.

365. No local fund is allowed to overdraw the balance at its credits, without obtaining beforehand a loan or contribution to cover the overdraft from the Government.

366. Service stamps may not be used by a local fund officer or any Government servant acting in a capacity connected with each local fund such as president or secretary of a local fund committee, but service labels may be used on the correspondences of a Government servant acting as such even though the correspondence may relate to the affairs of a local fund.

NOTE—Telegraphic messages, the charges for which are to be borne by local funds, should be classed as private and not as State.

Verification of Balances

367. The balances at credit of each fund are verified at the end of the year by the Treasury Officer in communication with the Accountant General on the one side and the officer or committee administering

the fund on the other. The balance on the Accountant General's books is the balance acknowledged by Government, and the Treasury Officer is required to follow it, and not the local accounts, as his standard.

368. [Deleted].

Miscellaneous

369. Unless any of the following arrangements have been authorized by the Government, a local fund is required to pay in advance the estimated amount of charges to be incurred or cost of services to be rendered by departments of the Government on account of the fund:

(a) Payments as made by departments of the Government may be charged to the balances of the deposit of the local fund in the public account.

(b) Recovery from the local fund may be postponed till the time when the department has to make payment for the charges.

(c) Payments may be made as advances by the department in the first instance, pending recovery from the local fund.

CHAPTER XVI-A

GENERAL RULES FOR GRANTS-IN-AID

369-A. The payment of various classes of grants to local bodies and institutions, e.g. contributions to hospitals and dispensaries, educational grants-in-aid, contributions for the maintenance of roads, etc., will be regulated, subject to the following instructions, by the general or special orders of Government sanctioning each class of payment. [See also paragraph 209].

NOTES—(1) Instructions regarding maintenance of a register of grant are contained in the annexure referred to in Note (1) below para 209.

NOTE—(2) (a) The general principle of grant-in-aid is that it can be given to a person or a body which is independent of the Government. One Department of the Government cannot make a grant-in-aid to another Department of the same Government. Similarly, a grant-in-aid should not be given to an organisation set up by the Government by a resolution or an executive order since such an organisation does not have a separate legal status of its own and functions only as a limb of the Government. Either the expenditure of such bodies should be treated as normal Government expenditure and provided for in the budget as such or steps should be taken to secure a separate corporate status for the organisation by getting it registered under the Registration of Societies Act, etc.

(b) It is not permissible for a grantee institution, organisation, etc. to entrust the implementation of the scheme or work for which grant-in-aid is intended, to another institution, organisation, etc. and to divert the grant-in-aid received from Government as assistance to the latter institution, organisation, etc. Such diversion of grants-in-aid, though for utilisation on the same or similar objects, amounts to misutilisation of the grants-in-aid. The sanctioning authority should ensure that a specific condition is laid down in the sanction orders prohibiting the grantee institution from diverting the grant-in-aid and entrusting the execution of the scheme for which the grant is made to another institution or organisation. In cases where after having received the grant-in-aid from Government, the grantee institution itself is not in a position to execute or to complete the assignment, it should be required to refund forthwith to Government, the entire amount of the grant-in-aid received by it. In order to ensure that this condition can be enforced through a Court of Law, in the event of its breach, it should be incorporated in the agreement bond executed by the grantee institution.

Exception—If the grantee institution has branches and their existence has been taken into account while making the grant-in-aid; or if the grant has been given with the specific object that the grantee institution will divert it among other organisations doing similar work in accordance with the rules framed by Government, then there will be no objection to the grant being diverted by the grantee to its branches or such other organisations.

Sitapur Eye Hospital and Kusht Nivaran Sangh are the examples of such institutions.

(c) The Administrative Departments should impress upon institutions / organisations, desiring grants from Government, to submit their requirements with supporting details by the end of October in the year preceding the year for which grant-in-aid is sought. The Departments on their part, should finalise their examination of these requests with the utmost expedition and make the necessary budget provision where it is decided to sanction grants. The institutions/organisations should be informed of the result of their requests early in the succeeding year.

369-B. Grants are of two kinds, viz. (1) conditional and (2) un-conditional. A grant is conditional when it is given for a specific purpose and special conditions are imposed at the time of the grant, regulating the manner in which the grant may be expended.

A grant is unconditional when the only condition attaching to it is the continued active existence of the local body or private institutions to which it is given.

369-C. Administrative departments of Government and subordinate authorities to whom power has been delegated to sanction grants shall specify the conditions which apply in each case or quote the relevant rule or order under which the grant is made. They shall also supply the examiner, Local Fund Accounts, with a copy of the orders sanctioning a grant-in-aid. All grants-in-aid to any authority or body for specific purposes, whether recurring or non-recurring and irrespective of the amount should be subject to a specified condition that the books and accounts of the authority or body receiving the grant shall be open for a check by the Comptroller and Auditor General or such officer of his department as may be authorized by him in this behalf under section 21 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A), who shall have right of access to the books and accounts of the body or authority after giving reasonable previous notice. Where the body or authority is substantially financed (for the purpose, see explanation below section 14 of the aforesaid Act given in Appendix I-A) by grants or loan from the Consolidated Fund of the State, all receipts and expenditure of the body or authority shall be audited by the Comptroller and Auditor General or other officer of his department authorized under section 21 of the Act, subject to the provisions of any law for the time being in force applicable to the body or authority.

369-CC. (a) Every conditional recurring grant will require a fresh sanction every year.

(b) in the case of unconditional recurring grants—

(1) if the amount of a grant is fixed for a definite term in the first sanctioning order sanction need not be renewed until the amount is varied or the term ends,

(2) where a definite term is not assigned to the continuance of a grant of a fixed amount, the sanctioning authority, should, as soon as funds have been provided for the purpose intimate the fact to the Accountant General, and

(3) in all other cases, fresh sanction should be accorded every year to the continuance of a grant.

369-D. In the case of both conditional as well as unconditional grants it is the duty of the administrative department or officer sanctioning a grant to see that the instructions mentioned below are carefully observed before any grant is sanctioned :

- (a) grants should not be sanctioned to those institutions or individuals who have not submitted utilisation certificates in respect of grants made earlier,
- (b) only such grants be proposed for disbursement as are likely to be watched and scrutinised properly;
- (c) sanctions to grants-in-aid should be issued in the earlier part of the financial year so as to leave sufficient time for utilisation;
- (d) every sanction order should state the period during which the grant or an instalment shall be spent;
- (e) only so much of the grant should be paid during any financial year as is likely to be expended during that year. In the case of grants for specific works such as buildings, water supply schemes and the like the sanctioning authority shall use discretion in authorising payments according to needs of the work;
- (f) every grant made for a specific object shall be subject to the implied conditions; (i) that the grant shall be spent upon the object within a reasonable time if no time limit has been laid down in the sanction; and (ii) that any portion of the amount which is not ultimately required for expenditure upon the object shall be duly surrendered. The expression 'within a reasonable time' shall ordinarily mean 'one year from the date of the issue of the letter sanctioning the grant.' Thus grants may be sanctioned to meet requirements for a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as can be spent during that year. The amount remaining unspent in such cases need not be refunded at the close of the financial year. However, immediately on expiry of the period of one year from the date of sanction any unspent balance should be duly surrendered to Government;

NOTE—Transferring grants to Personal Ledger Accounts with a view to avoiding lapse of funds constitutes a financial irregularity and should not be resorted to.

- (g) in respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof shall be surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any;
- (k) when recurring grants are sanctioned to the same institution for the same purpose, a certificate to the effect that the unspent balance of the previous grant has either been surrendered to Government or has been taken into account in sanctioning the subsequent grant shall be incorporated in the sanction letter;
- (i) grants should be made available, as far as possible, on the basis of specific schemes drawn up in sufficient detail and duly approved;
- (j) before a grant is paid, the sanctioning authority shall as far as possible insist on obtaining an audited statement of the accounts of the public body or institution concerned;
- (k) in the case of small institutions which are entirely/mainly fed by recurring grants the requirement of obtaining audited statement of accounts will not be insisted upon for sanctioning the first two instalments, if the statement of accounts are not ready for the close of the financial year. However, such statement of accounts should be obtained before sanctioning the final instalment;

Recurring grants-in-aid to small institutions, which may not have sufficient funds to cover the expenses in the beginning of the financial year, may be paid, if necessary, in three instalments. It has now been decided in modification of this procedure that the facility of release of grants-in-aid in instalments should not be confined only to small institutions. In the case of institutions which have a good record of utilisation of grants, the first instalment amounting to one-sixth of the year's grant may be paid in the month of April to meet their expenses for April and May out of the funds voted on account by Legislature. A second instalment of the grant, not exceeding 50 % of the total annual grant, may be released after the Budget has been passed provided the institution submits to the sanctioning authority at

least an unaudited statement showing the expenditure incurred from the previous year's grant and resources available with it. Subsequent instalments should normally be released only after receiving the audited statements of accounts of the previous year. However, if there are any genuine difficulties in getting the audited statements of accounts in time, these subsequent instalments may also be released in exceptional cases on the basis of the unaudited statements of accounts provided that the total amount of all the instalments released in a financial year without obtaining the audited statement of accounts does not exceed 75 % of the amount provided in the budget of the year.

(l) a certificate should be obtained from the grantee specifying clearly that the institution concerned was not/has not been sanctioned grants-in-aid for the same purpose by another department of the State Government during the period to which the grant relates;

(m) in making grants to non-government or quasi-government bodies or institutions, a condition shall be laid down that assets acquired wholly or substantially out of Government grants would not, without the prior sanction of Government be disposed of, encumbered or utilised for purposes other than those for which the grants were sanctioned;

Explanation—the terms "assets" used in the above paragraph means (i) immovable property and (ii) movable property of a capital nature where the value exceeds Rs. 1,000.

(n) the grantee should furnish to the sanctioning authority at suitable intervals such reports, statements etc. in respect of expenditure from the grant as may be considered necessary by the latter.

369-E. The target dates fixed for submission of audited statements of accounts by the grantee institutions etc. should be at least three months before the prescribed date of furnishing of utilisation certificates or 15 months from the date of sanction of the grant (see paragraph 369-H). The sanctioning authority should make it incumbent upon the grantee institutions to submit the statements within the stipulated period by including a clause to this effect in the sanction letter. This statement should also show whether the unspent balance has been surrendered to Government.

In the case of recurring grants-in-aid exceeding Rs. 25,000, submission of Achievement-cum-Performance Reports by the grantee institutions in receipt of grants should be ensured in all cases except those of grants to statutory bodies or institutions sponsored by Government provided the said bodies/institutions present formal Annual Reports, embodying Inter alia, an account of their general performance for the year. The grantee institutions should be asked to submit the Achievement-cum-Performance Reports within one month after the end of the financial year and these reports should be made available to audit by the sanctioning authority concerned at the time of local audit of such grants-in-aid in the concerned offices or when called for by the Accountant General.

369-E (a). The annual reports of Autonomous/Statutory bodies are ordinarily laid on the table of the legislature. In such cases the departments of the State Government need not incorporate performance-cum-achievement reports in the annual administrative reports. In all other cases, if the grants-in aid exceed Rs. 1 lakh, the departments of the State Government should include in their (this) administrative reports a review of the utilisation of the grants-in aid individually, specify in detail the achievement vis-a-vis the amounts spent, the purpose and destination of the grants. In cases where the grants-in-aid are for Rs. 1 lakh or less the departments of the State Government should include in the administrative reports their own assessment of the achievement or performance in a general way for facility of a complete and comprehensive study of grants-in-aid paid by the department.

369-E (b)—Where the accounts of the grantee institutions are audited by the Accountant-General, copies of the performance-cum-achievement reports furnished by the grantee institutions to the administrative department/ sanctioning authority should be made available to the audit. In other cases, copies of such reports received by the departments of the State Government or sanctioning authority should be made available to audit when local audit of such grants-in-aid in the office of the administrative department or sanctioning authority is conducted or when it is called for by the

Accountant-General. When the accounts of the grantee institutions are audited by the Director, Local Fund Audit copies of the performance cum-Achievement reports should be furnished by the grantee institutions to the Director, Local Fund Audit, U. P., Allahabad.

369-E (c) Review of the Performance:

A review of the performance of the grantee institutions in receipt of grant-in-aid exceeding Rs. 10 lakh per annum may be under taken by the sanctioning authority concerned at least once in 3 to 5 years in each case. Some of the leading non-officials interested in the object of the particular grant may be associated with the review.

369-E (d)—The annual reports and accounts of private and voluntary organisations receiving recurring grant-in-aid to the tune of Rs. 5 lakh and above should be laid on the table of the legislature within nine months of the close of financial year of the grantee institutions. In the case of private and voluntary organisation receiving grant-in-aid of Rs. 1 lakh and below Rs. 5 lakh, all the departments of the State Government should include in their Annual Reports a statement showing quantum of funds provided to each of those organisations and purpose for which they were utilised, for the information of the legislature. (C.S. No. 92, dated 16-9-1989) [Vitta (Lekha) Anubhag-1, File No. 15 (3)-84]

369-F. The administrative department or officer shall then decide what amount, if any, must be surrendered by the recipient of the grant and take steps to have the amount so surrendered.

369-G. Where a grant is an annual one or is paid in instalments the amount to be surrendered to Government (paragraph 369-F) shall be adjusted by short payment of the next instalment or grant.

NOTE—Overdue instalments on account of repayments of loans taken by local bodies may also be recovered by adjustment from the grants payable to them.

369-H. Where a grant is annual or a non-recurring grant has been given for being utilised during a particular financial year only, the administrative department or officer who sanctioned the grant, shall on or before September 30, of the year following that to which the grant related furnish the following certificates to the Accountant General, namely—

(a) in the case of an unconditional grant, that the local body or private institution to which the grant was given, did continue to function actively in the year to which the grant related;

(b) in the case of conditional grant, that the grant was utilised in accordance with the condition of the grant. This certificate should be given in Form no. 42-I. If the conditions of the grant were not fully satisfied the administrative department or officer shall state which conditions were not satisfied and what steps he has taken or proposes to take either to have the conditions satisfied or to have any part or the whole of the grant surrendered to Government.

NOTES—(1) In respect of grants which are expected to be utilised during the next 12 months from the date of sanction the competent authority shall furnish to the Audit the requisite certificates not later than 18 months from the date of sanction of the grant.

(2) In cases in which conditions are attached to the utilisation of a grant on particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officers on whose signature the grant-in-aid bill is drawn shall be primarily responsible for certifying to the Audit the fulfilment of the condition attaching to the grant unless there is any special rule or order to the contrary.

(3) Utilisation certificates need not be furnished in cases where the grants-in-aid are sanctioned subject to the fulfilment of certain pre-requisite conditions and are in the nature of reimbursement of

expenditure already incurred. In such cases the sanctioning letter should specify clearly that utilisation certificates will not be necessary.

369-I. Where a conditional or unconditional grant is given in installments spread over a number of years the administrative department or officer shall give a certificate as prescribed in the foregoing rule in respect of the installment paid within the year to which it related.

369-J. Grants should be shown in the budgets under the heading "recurring" or "non-recurring" and as far as possible the estimates should show the purpose of a grant; for example, educational grants should be divided into maintenance, boarding, furniture, building and so on.

369-K. The Examiner, Local Fund Accounts, shall report in each audit and inspection note on the accounts of local bodies or institutions under his audit whether the grantee is spending or has spent a grant according to the terms attaching to it or on the particular purpose for which it was given. For this purpose Government have allowed him to exercise his discretion in conducting in any case the prescribed test or an extended audit with the object of ascertaining whether the conditions of a grant has been duly observed. He will also bring to the notice of Government in the Finance Department instances of diversion of large unspent balances.

At the end of the year, when all the accounts have been audited, the Examiner will furnish the Accountant General, U.P., with a consolidated certificate for all the accounts under his audit to the effect that he is satisfied, so far as the test audits show, that the grants made to bodies whose accounts came under investigation are being expended on the purpose and in accordance with the conditions of the grant.

Similar action will be taken by the Chief Audit Officer, Co-operative Societies and Panchayats, in respect of audit of grants-in-aid sanctioned to Co-operative Societies.

369-L. The rules relating to discretionary grants placed at the disposal of the Ministers etc., are contained in Appendix X-A. These grants are generally of a non-recurring nature and are to be spent on objects specified in the rules subject to the conditions mentioned therein.

CHAPTER XVII

COMMUNICATION AND EFFECT OF SANCTION

370. [Deleted].

371. [Deleted].

372. All financial sanctions or orders relating to financial matters must be in writing. Verbal and telegraphic orders are to be deprecated as being liable to misapprehension, but in cases where such orders are given, they should ordinarily be confirmed in writing as soon as possible thereafter. An officer who acts on oral instructions of a superior authority will not be allowed to plead those instructions if an irregularity is committed. If, however, he has acted on a written order, the responsibility for any irregularity will be transferred to the authority who gave the order.

373. The Accountant General is entitled to receive a copy of an order sanctioning expenditure or a sanction which is otherwise to be enforced in Audit, from the authority which is competent to accord that sanction. All letters or orders conveying financial sanctions to the Accountant General must be signed by an authorized gazetted officer.

374. If the sanctioning authority is a department of Government and if under rules applicable to it, the sanction requires previous consultation with, or the previous consent of the Finance Department, the copy of the order sent to the Accountant General should be issued from the Finance Department. If in

any case an order conveying a sanction requiring consultation with or the consent of the Finance Department has been communicated to the Accountant General direct by the sanctioning administrative department, the Accountant General will bring the matter to the notice of the Finance Department which will issue suitable instruction.

NOTES—(1) If the sanction of Government in the Finance Department is required by any rule, and it has not been received from that department, the Accountant General will similarly bring the fact to the notice of the Finance Department.

(2) The functions of the Finance Department are defined in the Financial Handbook, Volume I.

375. The powers of Government on matters in respect of which a consultation with the Finance Department is not prescribed by a rule or order, or the consent of that department is not required to be specifically obtained before the powers are exercised, ordinarily vest in administrative department of Government, and orders issued under such powers are communicated to the Accountant General by the administrative department concerned direct.

375-A. Unless otherwise provided by any special rule or orders of Government, a higher authority may exercise the powers delegated to an authority subordinate to it in respect of financial matters with which that authority is administratively concerned.

375-B. All letters or memoranda conveying sanction to the grant of additions to pay, such as special pay and compensatory allowance, should contain a brief but clear summary of the reasons for the grant of the addition so as to enable the Accountant General to see that it is correctly classified as special pay or compensatory allowance, as the case may be. In cases in which an official record in an open letter is considered undesirable, the reasons for grant of such additions to pay, should be communicated confidentially to the Accountant General. A similar procedure should also be followed in all other cases in which the rules require that reasons for grant of special concessions or allowances should be recorded.

376. Sanction accorded by Government to grants of land and alienation of land revenue other than those in which assignments of land revenue are treated as cash payments, should be communicated to the Accountant General in a consolidated monthly return giving details necessary for enabling the Accountant General to audit the sanction accorded.

377. Statutory rules made by Government have effect from the date on which they are passed, unless otherwise directed, and executive orders issued by Government or a subordinate authority take effect, unless otherwise directed, from the date of issue of the memo., letter or telegram in which the sanction is conveyed.

377-A. Except as provided in paragraph 380, an order of Government, in the absence of any indication to the contrary in the order itself will lapse only if and when it is superseded by an order of a later date.

378. (Deleted).

379. (Deleted).

380. A sanction for any fresh charge which has not been acted upon for a year, must be held to have lapsed, unless it is renewed.

NOTES—(1) This rule does not apply to a case where an allowance sanctioned for a post or a class of Government servants has not been drawn by a particular incumbent or incumbents, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by competent authority. Also it does not apply to an estimate for any public work governed by paragraph 380 of the Financial Handbook, Volume VI.

(2) The rule does not cover sanctions for refund which are not in the nature of a fresh charge and are governed by a different set of rules contained in departmental manuals.

Explanation—(1) The period of one year should be calculated from the date of issue of the sanction and the sanction should be considered to have been acted upon if payment in whole or in part has been made in pursuance of the sanction within twelve months from the date of its issue. In cases in which part payment has been made within the stipulated period, the subsequent payment of the balance may, subject to the existence of budget provision, be made without a fresh expenditure sanction. The bill for subsequent payment, besides containing a reference to the expenditure sanction, should also contain a reference to the number and date of the voucher under which the first payment was made.

Explanation—(2) Where there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, such sanction will lapse on the expiry of the specified financial year.

Explanation—(3) The provisions in this rule are of a general nature and apply to all sanctions in respect of any expenditure.

CHAPTER XVIII—SERVICE AND OTHER FUNDS

General Rule

381. Subscriptions to a service or Government Provident Fund can be received from such Government servants as are either required or permitted by the rules of the fund to subscribe to it the recoveries being made ordinarily by deduction from pay bills.

NOTE—This rule applies also to service funds for Government servants of the Defence Department, e.g. the Indian Military Service Family Pension Regulations and the Queen's Military Widows Fund.

382. Subscriptions to the other funds named below may be received only under the special instructions of the authorities of the fund received through the Accountant General.

Postal Insurance and Life Annuity Fund;
Bengal Uncovenanted Service Family Pension Fund;
General Family Fund;
Hindu Family Annuity Fund;
Bengal Christian Family Pension Fund.

The subscriptions of Government servants and Government pensioners to these funds are recoverable by deduction from the pay or pension bills of the subscribers; except that, in the case of the General Family Pension Fund, the Hindu Family Annuity Fund and the Bengal Christian Family Pension Fund, such subscriptions may, at the option of the subscriber, be paid in cash direct to the fund concerned or at Treasury. (See paragraph 384).

383. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (vide paragraph 104) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

384. Subscriptions in cash are ordinarily payable only to the authorities of the fund, but in the following cases, cash if tendered, may be received at Treasuries:

- (a) Indian Civil Service Family Pension Regulations.
- (b) Superior Services (India) Family Pension Fund Rules.
- (c) Civil Engineers' Provident Fund.
- (d) Hindu Family Annuity Fund (see paragraph 382).

(e) Bengal Christian Family Pension Fund (see paragraph 382).

(f) Bengal Uncovenanted Service Family Pension Fund.

(g) General Family Pension Fund (see paragraph 382).

NOTES—(1) Subscriptions to the Bengal and Madras Service Family Pension Fund may be received in cash at Treasuries only when permitted by the Accountant General.

(2) Premia or subscriptions to the Postal Insurance and Life Annuity Fund should, in no circumstances, be received in cash at the Treasury, payment in cash being permissible only at post offices.

385. In cases in which subscriptions (including refunds of withdrawals) are paid by deduction from pay bills, the requisite particulars should be entered by the subscriber, if he draws his own pay, or the head of office in other cases in a separate schedule in Form nos. 42-B, 42-B-1, 42-B-2, 42-C or 42-D prescribed for the purpose and the form so completed should be attached to the pay bill concerned. If the subscription is recovered in cash, as permitted by paragraph 384, the number of the account or policy and all other necessary particulars must be furnished. In all cases where a subscription is paid for the first time the rule or special authority under which the subscription may be received should also be quoted in the form or, in case of cash payments, in the separate document of particulars.

386. In cases in which the subscription is a percentage on the rate of pay the subscriber, if in foreign service under the new rules in force from January 1, 1922, should subscribe on the pay drawn by him in foreign service, but if the foreign service is under the old rules which were in force prior to January 1, 1922, the subscription should be calculated upon "assumed pay" in the case of foreign service of the first kind and upon "actual sanctioned salary" in the case of foreign service of the second kind.

387. When a subscriber to any fund whose subscriptions are realized by deduction from bills is transferred to another district, the fact that he is subscribing to the fund should be certified in his last-pay certificate by noting thereon the amount recoverable monthly and number of his account or policy.

NOTE—When a subscriber to the Postal Insurance and Life Annuity Fund is transferred to another audit circle, notice of transfer should be given to the Audit Officer concerned and the Accountant General, Indian Posts and Telegraphs Department, through the Accountant General, U.P.

[Advances from Fund-Forms](#)

388 Advances from any fund may be drawn from the Treasury on Form nos. 6-A, 6-B, 6-C or 6-D, as the case may be, in accordance with the rules of the fund. With this exception no payment on account of any fund, whether as a refund of a subscription overpaid or as a repayment of the whole or a part of the amount accumulated to the credit of the subscriber, can be made without the express authority of the Accountant General.

NOTE—Payment, when authorized, will be made only on the personal receipt of the depositor, or, when he is absent from India, on that of his duly authorized agent, payment may however be made to an authorized banker, if so desired by the subscriber, in the manner laid down in paragraph 110. In event of his death, payment should be made only to his legal representative.

389. When a subscriber to a service or Government Provident Fund is about to retire and under the rules of the fund the money lying at his credit becomes payable on retirement he should place himself in communication with the Accountant General giving the date of his retirement and requesting that steps may be taken to close his account and pay him the amount due. The Accountant General being satisfied of the correctness of the date, should then ask the Treasury Officer who disburses the subscriber's pay to intimate to him the final payment of fund subscription and when this has been done, should arrange for payment of the amount at credit of the Government servant.

NOTES—(1) In the case of class IV and other Government servants whose General Provident Fund Accounts are maintained by heads of offices, the verification and arrangement for payment of claim will

be made by the heads of offices concerned instead of by the Accountant General. In case such a Government servant opts, in writing, to obtain payment from the Treasury himself, the drawing and disbursing officer of the office concerned will arrange to forward an attested copy of the specimen signature of the Government servant in question to the Treasury Officer.

(2) So far as the provisions of this Rule relate to preparation, signing and presentation of bills, these will not apply to cases in which an Accountant General makes final payment of the Provident Fund balances outside his jurisdiction under rule 389-A.

389-A. When the final payment of the balance at the credit of a subscriber [other than those mentioned in note (1) below paragraph 389] to a Provident Fund is to be made outside the jurisdiction of the Accountant General who maintains the Provident Fund Account of the subscriber, that Accountant General will instead of issuing a special seal authority on another Accountant General for arranging the payment, make payment to the payee by a crossed Bank Draft. For this purpose the Accountant General will intimate the amount payable to the payee, and also send a form of receipt to be filled in by him which is given below. On return of the form of receipt duly signed by the payee, a Bank Draft will be purchased by the Accountant General and sent to the payee by registered post.

RECEIVED payment of Rs.....(Rupees.....) only being the accumulation in my.....
Provident Fund Account No.....
Station..... Signature.....
Dated..... Address.....

Please pay by a crossed Bank Draft,

Signature.....
Address.....

390. Subscribers to the Postal Insurance and Life Annuity Fund, who have retired from the service and whose pensions are to be paid in India, are allowed the option of deducting their premia or subscriptions from pension bills. The Accountant General issuing the pension payment order will in such cases note the amount of the monthly deduction on the pension payment order. The insured person, however will be personally responsible for entering the correct amount to be deducted in his pension bill; and if he fails to do this on any occasion, it will be open to him to pay the amount into the post office.

391. A detailed list of the subscriptions realized in cash on behalf of each fund showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted by the Treasury Officer with the cash account. The list will be a copy of a register maintained in the Treasury.

NOTE—Except in the case of the Bengal Uncovenanted Service Family Pension Fund, an important difference with regard to interest, is made between subscriptions paid by deduction from pay bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month.

[Provident Funds](#)

392. The rules for the General Provident Fund are given in the separate pamphlet issued by the Government in the Finance Department.

[Indian Civil Service Family Pension Regulations](#)

393. Subscriptions should be recovered from all European covenanted civil servants, from all non-Europeans admitted to the service in or after the year 1914 and from such other non-Europeans as have been specially permitted to subscribe. Particulars relating to subscriptions, donations and disparity fines

will be found in the publication containing the Indian Civil Service Family Pension Rules. (See also paragraph 104-A).

394. (Deleted).

395. (Deleted).

Superior Service (India) Family Pension Funds

395-A. The conditions of personal eligibility to join the fund will be found in the rules relating to the Fund. The subscription payable will be communicated by the Accountant General, Central Revenues who is the account officer of the fund in India, any alteration in the rates also being advised by him.

General Family Pension Fund, Hindu Family Annuity Fund and Bengal Christian Family Fund

396. It must be distinctly understood that Government exercise no supervision over the management of these funds and is in no way responsible for their solvency.

CHAPTER XVIII-A

Responsibility for observance of Account Rules, etc.

397. All officers and servants are expected to observe account rules, etc. properly in the course of performance of their duties, as may be necessary. The officers vested with any financial powers are particularly required to ensure that the powers are exercised with due care keeping in view the standards of financial propriety and orders issued by Government from time to time.

398. To assist the Heads of Department and Heads of Offices in proper discharge of their duties relating to budget, expenditure control, accounts maintenance, scrutiny of claims, etc., Accounts Organisations have been established in most of the departments, headed by a Finance and Accounts Officer or a Senior Finance and Accounts Officer or a Chief Finance and Accounts Officer. The duties and responsibilities of these officers have been laid down in the form of Government Orders issued from time to time. The existing orders have been reproduced in the Annexure to this Chapter.

399. The Heads of Departments will ensure that the Accounts Organisations in their departments are utilised fully on the duties assigned to them under orders of Government issued from time to time, in particular the following :—

(i) Formulation of budget estimates—both plan and non-plan and exercise of budgetary control. (This will also include scrutiny of all budget proposals and estimates and review of the progress of receipts and expenditure against estimates).

(ii) Expenditure Control. (This will include scrutiny of all proposals for expenditure on new items and other items involving heavy expenditure keeping in view the Government orders regarding economy issued from time to time).

(iii) Scrutiny of tenders and quotations for purchases as well as of all documents, contracts, etc., proposed to be executed for purchases and other dealings. (If there is a Purchase Committee, the Head of the Accounts Organisation should be included on it as a member).

(iv) Internal audit and inspection of the accounts of the various offices and establishments of the Department including the office of the Head of the Department.

(v) Compilation of departmental accounts, reconciliation of accounts with Accountant General's figures and submission of periodical statements of receipts, expenditure, etc. to various authorities.

(vi) Settlement of the objections raised by the Accountants General on the accounts of the department and preparation of the replies on audit paras included in the report, of the Comptroller and Auditor General of India.

(vii) Establishment matters requiring application of Fundamental and Subsidiary rules, travelling allowance rules, pension rules and other rules relating to retirement benefits.

400-A. The Heads of Finance and Accounts Organisation will be immediately subordinate to the Heads of Departments concerned, but ultimately under the administrative control of the Finance Department of the Government.

400-B. In all important matters relating to purchases and other expenditure, the Head of the Department/Head of Office will, as a matter of rule, obtain the advice of the Head of Accounts Organisation in his office. If in any matters the Head of the Department/Head of Office differs with the advice given by the head of the Accounts Organisation, in his orders the Head of the Department/Head of Office will record the grounds on which he differs with the Head of the Accounts Organisation. In such cases it will be open to the Head of the Department/Head of Office to refer the matter to the Finance Department of the Government for their orders.

400-C. The Head of the Accounts Organisation will not be entrusted with the drawing and disbursing work. If in any case a Head of the Department thinks it useful to entrust such work to any Accounts Officer of his department, he will refer the matter to the Finance Department of the Government for their orders.

400-D. The head of the Accounts Organisation will submit a report in the months of April, July, October and January every year to the Finance Department of the Government giving brief details of the work done by him during the preceding quarter, the serious irregularities noticed by the Accounts Organisation in the course of internal audit or otherwise and the important cases in which the Head of the Department differed with him.

ANNEXURE TO CHAPTER XVIII—A

Copy of G.O. No. A—3172/X—108—48, dated April 26, 1948 from Sri P.A. Gopalakrishnan, Esq. ICS, Secretary to Government, United Provinces, Finance (A) Department to all Heads of Departments, United Provinces.

Subject :—Scheme for the expansion of Finance and Accounts Organisation of the United Provinces Government.

I am directed to address you on the above subject and to say that under the Scheme for the Expansion of the Finance and Accounts Organization, it has been decided to appoint efficient Accounts staff in all the important departments of the Government. This staff will be responsible not only for assisting the heads of the departments concerned to maintain their accounts properly but also to conduct preodical audit of these accounts. All the gazetted Accounts Officers, including those who are already serving in the different departments will be immediately subordinate to the heads of the departments concerned, but ultimately under the administrative control of the Finance Department of the Government. They will act as Financial Controllers in their respective departments and, if the heads of the departments do not agree with the advice tendered by them, then can directly approach the Finance Department for a ruling. The heads of Department will no doubt continue to be responsible for the financial side of the working of the departments, but the Accounts Officers will be their principal assistants for this purpose.

2. At present there are already gazetted Accounts Officers in the Industries, Labour, Agriculture, Animal Husbandry, Co-operative, Education, Transport, Refugee and Food and Civil Supplies Department. The appointment of an Accounts Officer in the Department Forest is at present under the consideration of the Government. It is also proposed to appoint Accounts Officers in the Medical and

Public Health Departments as well as Senior Accounts Officers in the Buildings and Roads, Irrigation and Tube-well and Hydel Branches of the Public Works Department. There will also be a Senior Accounts Officers at the headquarters of Government with the necessary number of Accounts and Assistant Accounts Officers will, however, be deputed to the Departments, concerned as and when necessary. The whole scheme come into effect gradually. The cost on account of the pay and allowances of the various Accounts Officers will be met from the departmental budgets concerned, but all orders regarding appointment, leave, transfer etc., of all the gazetted Accounts Officers will issue from the Finance Department of the Government. These orders will come into effect from April 1, 1948.

3. In addition to the Accounts Officers in the various departments, it is proposed to appoint an officer of higher status in the Public Works Department to act as Deputy Financial Adviser. Similarly there will be one Deputy Financial Adviser for Development comprising the work in the departments of Agriculture, Animal Husbandry, Co-operative etc. These appointments will be made as and when necessary.

4. The Finance Department will prescribe the special and subsidiary accounts of the various administrative departments to be complied by the Accounts Officers of those departments and transmitted to the Senior Accounts Officer at the Headquarters as well as to the Accountant General of the Province. The Accounts Officers in the various departments being experienced men will be of great assistance to the departmental heads in the preparation of initial budget estimates and the present deficiencies of over-budgeting, of lumpsum provisions savings and surrenders will be minimised to a considerable extent. The Accounts Officers will also make inspections and audit and systematize the accounts of all commercial undertakings and give financial advice on all technical points to their departmental heads. The Deputy Financial Advisor the Public works Department and Development Departments, when appointed, will represent the Finance Department at departmental meetings and note on departmental files from the financial angle. All important cases, will, however, have to come to Finance Department as usual.

5. I am to request you to bring the above decision to the notice of all concerned.

Copy to A.G., U.P.

Copy to all Departments of the Secretariat.

Copy to the Secretary to Her Excellency the Governor, U.P.

No. S-5860/X—448-50

FROM

SRI B.G. RAU, I.C.S.
SECRETARY TO GOVERNMENT,
UTTAR PRADESH.

To

ALL SENIOR ACCOUNTS OFFICERS AND ACCOUNTS OFFICERS,
UTTAR PRADESH.
Lucknow,

Dated August 22, 1950.

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the scheme for the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

I AM directed to refer to G.O. no. A-3172/X—108-48, dated April 26, 1948, in which it was declared that the gazetted Accounts Officers appointed under the scheme for the expansion of the Finance and Accounts Organization will act as Financial Controllers in the respective departments to which they are posted and that though the heads of departments will continue to be responsible for the financial side of the working of the departments, the Accounts Officers will be their principal assistants in that respect. In G.O. no. S-28 (AI)/X—300(7)-49, dated February 27, 1950, it was further clarified that the Accounts

Officers were attached to the offices of various heads of departments for ensuring proper maintenance of accounts conducting periodical audits and tendering financial advice on all technical points to the departmental heads and that their duty was not to act as drawing and disbursing officers of the departments. I am now to explain in greater detail the duties and responsibilities of Senior Accounts Officers and Account Officers attached to various departments.

2. The Senior Accounts Officers and Accounts Officer are to perform duties not only as Accounts Officers, but also as officers for internal audit and they are also Financial Controllers and Advisers in their respective departments. Their duties in these respective spheres are enumerated in the following paragraphs for their guidance. Government expect them to study these instructions very carefully and to follow them closely in their actions.

3. Their duties as Accounts Officers will be to supervise the various accounts and see that they are properly maintained in accordance with the Accounts Rules in Financial Handbooks, Volumes V and VI. In particular, they should see that pay bills, T.A. bills and contingent bills are properly prepared and registers of contingent expenditure are properly maintained. In the headquarters' office to which they are attached, they should at times check the bills before they are encashed in order to satisfy themselves that no mistakes are committed by accountants or clerks. In the subordinate offices of the department, they should at the time of inspection test-check some of the paid bills and should point out to the head of the office any mistakes or irregularities which they notice and instruct the office to avoid such mistakes in future. They should particularly see that the contingent register is regularly signed by the head of the office as required by the rules. They should also see that the accounts records, i.e. bills, contingent registers, etc. are retained up to the periods prescribed for their retention in the rules in Appendix XVI of Financial Handbook, Volume V, Part I. It will be their duty to satisfy themselves that contingent charges are incurred in accordance with the rules in Chapter VIII of Financial Handbook, Volume V, Part I and to point out to the head of the office or to the head of the department any deviation from those rules. They should also see that the contingent register prescribed in paragraph 173 of Financial Handbook, Volume V, Part I and the registers of travelling allowance prescribed in paragraph 119 of the abovementioned Book are properly maintained and are up-to-date. In the discharge of their duties as Accounts Officers, they should examine the current accounts records in offices subordinate to them and see that the accounts rules are followed in preparing them maintaining them and in preserving them. As required by paragraph 169 of Financial Handbook, Volume V, Part I, they should see that the heads of offices exercise vigilance in incurring contingent charges and they should report to Government in Finance Department through their heads of departments where proper vigilance is not exercised.

4. As Audit Officers, they will not only be responsible for the proper observance of the accounts rules but of all other rules in the various Financial Handbooks, Civil Service Regulations, etc. and of orders issued from time to time from Finance Department. For this purpose, they should maintain collection of all the circular Government Orders, issued from time to time by Finance Department and of all Government Orders issued from the administrative department to which they are attached, containing any general instructions of a financial nature pertaining to that department alone. They should see that all these orders and rules in various Financial Handbooks, etc. are properly followed and no financial irregularity of any sort is committed in the case of individual Government servants of their department or otherwise. In particular, they should see that the instructions issued by Government from time to time relating to the drawal of travelling allowance, particularly road mileage allowance, are followed. Any glaring case of non-observance of these instructions in which any touring officer of their department may have repeatedly ignored these instructions, should be brought to the notice of Government in the Finance Department through the head of the department. They should see that the rules relating to contingent expenditure in Appendix X of Financial Handbook, Volume V, Part I are not infringed in any office of the department under their charge. They should also see that the rent statements of Government owned and leased buildings in their departments are properly maintained and revised in time in accordance with the rules and rent is regularly realised in accordance with the rules from the occupants of those buildings. The work connected with the preparation of rent statements and their quinquennial revision remains in arrears in many offices and they should see that this does not happen.

In departments where contracts are given to private persons for the execution of works, it will be the duty of these officers to see that the general principles laid down in Appendix XIX of Financial Handbook, Volume V, Part I are observed by officers empowered to give contracts and that the agreements are in the prescribed forms and have been properly executed. It will also be the duty of these officers as Audit Officers to examine all cases of embezzlements, thefts, losses of Government property or stores and to advise the head of the department about action to be taken in such cases. No recommendation about write off of any loss should be made to Government without the case having been first examined by the Accounts Officer and all proposals submitted to Government in this connexion should be accompanied by a note of the Accounts Officer containing his comments in the matter. Where the head of the department or office is himself competent to write off a loss, the formal sanction to the write off should similarly be accompanied by a note or a certificate of the Accounts Officers containing his comments and recommendations. All cases of abandonment of revenue and waiving of claims and all audit reports from the Accountant General and Examiner, Local Fund Accounts should be examined by the Accounts Officers before action is taken on them by the head of department. They should also see that all receipts are properly credited into Government accounts and where they suspect that any leakage of revenue has occurred, they should point this out to the head of the department and suggest remedies. They may, in their capacity as audit officers, also make a test check of stores, where they consider it necessary but it should be clearly understood by them that stock verification will not be part of their duties.

5. As Financial Controller-cum-Financial Adviser, the Senior Accounts Officers, and Accounts Officers should see that no wasteful expenditure or expenditure which can be avoided is incurred in the departments to which they are attached. The heads of departments should consult these officers on all matters which involve any new expenditure of additional expenditure though within their budget grants and those officers will advise the head of department or subordinate officers, whether the proposed expenditure is reasonable and unavoidable and whether the head of the department or the subordinate officers concerned is competent to incur it without Government sanction or sanction of the higher authority. If higher sanction is necessary, they will advise accordingly. If the Accounts Officer thinks that the proposal involving the expenditure need not be sanctioned or can be postponed or modified in any way so as to reduce the expenditure he will advise accordingly and if there is difference of opinion between the head of the department and the Accounts Officer, the matter will be discussed and thoroughly considered between them and if even then the matter is not settled and the Accounts Officer thinks that the matter is of sufficient importance to be reported to Government. The Accounts Officer will submit a full un-official note to Government in the Finance Department for final orders. As Financial Controller, the Accounts Officers, will also advise the head of department on all proposals relating to grants-in-aid and their distribution. He will also carefully scrutinize the budget estimates and proposals for additional funds and advise the head of the department about the figures to be adopted. If the head of the department does not agree with the Account Officer, he should, with the budget estimates and proposals for additional funds, submit a note of his Accounts Officer containing his views about the figures to be adopted. There is room for much improvement in the preparation of budget estimates which at present either show large savings or require to be augmented later by additional grants or re-appropriations. The Accounts Officers are expected to so examine the estimates on the basis of actual requirements of the departments that such savings or excesses may be avoided to a great extent. They should particularly see that in the closing months of the year expenditure for which provision does not exist in the budget and which may lead to the budget provision being exceeded, is not incurred. Any excess expenditure over budget grants is a serious irregularity and every step should be taken to avoid such irregularities, the Accounts Officer should also see that surrenders of savings are made to Finance Department in proper time.

6. The Accounts Officers will scrutinize and make their separate comments on all development schemes which head of departments may submit to Government. They will in particular note on the financial implications of these schemes and will comment whether the scheme will be profitable or will run at a loss and will give full reasons for their views. In the case of all commercial undertakings they will be required to prepare quarterly profit and loss accounts ordinarily but in such cases where it will not be possible to submit quarterly profit and loss accounts for any special reasons, profit and loss accounts will be submitted for such periods as may be required by the Finance Department, they will also prepare

such special and subsidiary accounts of commercial undertakings as may be required by Finance Department. The special and subsidiary accounts and also profit and loss accounts will be submitted by them to Finance Department through the head of the department. If any commercial undertaking shows sign of running into a loss, they will promptly bring this to the notice of the Government Finance Department and will also state the reasons which in their opinion may be contributing in that direction.

7. In departments to which Senior Accounts Officers are attached, these officers will supervise and inspect the working of all Accounts Officers subordinate to them and see the latter perform their duties according to the above instructions. In the beginning of the year, they will prepare a programme of inspections in an intelligent manner and submit it for the approval of Government in Finance Department. They will, as far as possible, carry out this programme during the quarter of the year, but if for any special reasons deviation have to be made from it, these will be allowed by Government in Finance Department. They will submit quarterly reports of the work which they have done during the quarter to Government in Finance Department. It will not be necessary for them to send their detailed inspection notes but in their quarterly reports, they should show in general terms what types of irregularities they have discovered and what steps they have taken to remove them and how they are improving the financial side of their department. The quarterly report should thus be a sort of progress report and not detailed inspection notes. The quarterly report should be submitted direct to Government in Finance Department but copy of it may also be sent to the head of the department. In departments where there are no Senior Accounts Officers quarterly reports will be submitted by the Accounts Officers concerned. In departments where Senior Accounts Officers are attached, the duties of Financial Controller and Financial Adviser as enumerated in paragraphs 5 and 6 above will be performed by these senior Account Officers. Where no Senior Accounts Officers are attached, these duties will be performed by Accounts Officers, who will also inspect by rotation the offices of heads of departments and other subordinate offices. They will propose programme of inspections and submit quarterly reports to Government in Finance Department as indicated above.

8. The Accounts Officers and Senior Accounts Officers should fully utilize the accounts staff already sanctioned in the offices of Heads of Department and in subordinate offices in the proper working of the financial side of the departments to which they are attached.

No. S-5860(1)/X—448-50

COPY forwarded to all heads of departments for information and guidance with the remarks that the Government hope that they will give their full co-operation in the successful working of the procedure indicated in the above letter.

No. S-5860(2)/X—448-50

COPY also forwarded to all departments of the Secretariat for information.

No. S-5860(3)/X—448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, for information.

No. S-5860(4)/X—448-50

COPY also forwarded to the Secretary to His Excellency to Governor Uttar Pradesh for information

FROM

SRI B. NARAIN, M.SC.
DEPUTY SECRETARY TO GOVERNMENT
UTTAR PRADESH.

To

ALL HEADS OF DEPARTMENTS, UTTAR PRADESH.

Dated Lucknow, November 12, 1952

Subject :—Duties and responsibilities of Senior Accounts Officers and Accounts Officers under the expansion of Finance and Accounts Organization of the Uttar Pradesh Government.

SIR,

IN continuation of G.O. No. 8-5860/X-448-50, dated August 22, 1950, addressed to all Senior Accounts Officers and Accounts Officers, Uttar Pradesh copy also endorsed to all Heads of Departments, for information and guidance, I am directed to say that Senior Accounts Officer and Accounts Officers attached to various department of Government should not be placed incharge of cash or receipts or payment of moneys. If any of them has been entrusted with such a duty, he should immediately be relieved of this, and the work entrusted to some officer of your department.

Yours faithfully,
B. NARAIN,
Deputy Secretary.

No. SA-1339(1)/X-448-50

COPY forwarded for information to all Senior Accounts Officers and Accounts Officers in Uttar Pradesh.

No. SA-1339(2)/X-448-50

COPY also forwarded for information to all departments of the Secretariat.

No. SA-1339(3)/X-448-50

COPY also forwarded to the Accountant General, Uttar Pradesh, Allahabad, with reference to D.O. letter No. Exr. OA/212, dated September 5, 1952, from the Examiner, Outside Audit Department.

No. SA-1339(4)/X-448-50

By Order,
B. NARAIN
Deputy Secretary.

संख्या-एच-8097 / दस-300(14) / 74 /

प्रेषक,

श्री स्वतंत्र वीर सिंह जुनेजा,
आयुक्त एवं सचिव,
उत्तर प्रदेश शासन,
वित्त विभाग,
लखनऊ।

सेवा में,

समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष,
उत्तर प्रदेश।

वित्त (सेवायें) अनुभाग-2 / दिनांक लखनऊ 2 जनवरी, 1975।

विषय कृविभिन्न विभागों में कार्यरत सहायक लेखाधिकारियों/लेखाधिकारियों/वरिष्ठ लेखाधिकारियों/मुख्य लेखाधिकारियों (जिनमें लेखा कार्य का दायित्व निभाने वाले विभागीय पद नाम के अन्य लेखाधिकारी भी सम्मिलित हैं) के कर्तव्य एवं दायित्व।

महोदय,

मुझे आपका ध्यान वित्त (सेवायें) विभाग के उपर्युक्त विषयक राजाज्ञा संख्या एस-5860/दस-448-50, दिनांक 22 अगस्त, 1950 की ओर आकृष्ट करने का निदेश हुआ है, जिसमें उन कर्तव्यों का उल्लेख किया गया है, जिन्हें आपके विभाग/कार्यालय में कार्यरत मुख्य लेखाधिकारी/वरिष्ठ लेखाधिकारी/लेखाधिकारी आदि द्वारा सम्पन्न किया जाना है। शासन ने विभिन्न विभागों में लेखाधिकारियों आदि के नियुक्त किये जाने की योजना मुख्यतः इसलिए प्रारम्भ की थी कि स्वतन्त्रता के पश्चात् विकास योजनाओं के कार्यान्वित होने से विभिन्न कार्यालयों तथा विभागाध्यक्षों के स्तर पर वित्त एवं लेखा संबंधी कार्य तथा व्यय का भार बढ़ जाने की संभावना थी और उस बढ़ते हुए व्यय पर पर्याप्त नियंत्रण रखना इसलिए आवश्यक समझा गया ताकि जनता के धन का समुचित एवं अधिकाधिक लाभदायक उपयोग हो सके। यह देखा गया था कि अधिकतर कार्यालयाध्यक्ष तथा विभागाध्यक्ष अन्य तकनीकी तथा प्रशासकीय कार्यों में व्यस्त रहने के फलस्वरूप वित्त तथा लेखे सम्बन्धी मामलों को उतनी अच्छी प्रकार नहीं देख पाते थे, जितना कि अपेक्षित था। अतः लेखाधिकारियों आदि की नियुक्ति इस आशय से की गयी कि वे अपने कार्यालयाध्यक्ष/विभागाध्यक्ष की ओर से अधिकतम वित्तीय दायित्वों को निभा सकें और वित्त प्रशासन के संचालन में कार्यालयाध्यक्ष/विभागाध्यक्ष के प्रमुख सहयोगी के रूप में कार्य कर सकें।

2कृउपर्युक्त राजाज्ञा जारी होने के बाद से देश और राज्य की अर्थ व्यवस्था में विभिन्न पंचवर्षीय योजनाओं के कार्यान्वयन से कान्तिकारी परिवर्तन हुआ है। अपने राज्य में भी निजी पूंजी क्षेत्रों के अलावा सार्वजनिक क्षेत्रों के उद्यमों में करोड़ों रुपये की धनराशि लगायी गयी है। राज्य के वार्षिक आय-व्ययों के आकार में उत्तरोत्तर वृद्धि हुई है, जिसका प्रभाव विभिन्न विभागों के आय तथा व्यय में भी उसी अनुपात में पड़ा है। ऐसी स्थिति में वित्तीय नियंत्रण को और अधिक प्रभावशाली बनाने की आवश्यकता है।

3कृसरकार द्वारा नियंत्रण को और प्रभावशाली बनाने तथा लेखाधिकारियों को अपने विभाग में और सक्रिय बनाने के संबंध में उपायों पर विचार करने हेतु विभिन्न विभागों में कार्यरत मुख्य लेखाधिकारियों/वरिष्ठ लेखाधिकारियों/लेखाधिकारियों आदि की एक गोष्ठी हाल में हुई थी। उक्त गोष्ठी में विभिन्न विभागों में नियुक्त लेखाधिकारियों आदि द्वारा किये जाने वाले कार्यों की विवेचना की गई जिससे यह निष्कर्ष निकला कि विभाग में उनका दायित्व न केवल लेखाधिकारी, संपरीक्षाधिकारी व वित्तीय परामर्शदाता के रूप में है, बल्कि उन्हें सम्बन्धित विभाग के वित्तीय प्रबन्धक का गुरुतर उत्तरदायित्व भी निभाना है। इसके अतिरिक्त यह स्थिति भी सामने आयी कि विभिन्न विभागों में उनके सम्पादित कार्यों में एकरूपता नहीं है। इस उद्देश्य से तथा विभिन्न विभागों के वित्तीय प्रशासन में लेखाधिकारियों आदि का योगदान और भी सक्रिय बनाने हेतु उक्त बैठक में कुछ निर्णय लिये गये हैं। राज्यपाल महोदय ने उक्त निर्णयों के संबंध में निम्नलिखित आदेश देने की कृपा की है।

(1) प्रत्येक कार्यालय तथा विभाग में लेखाधिकारी आदि द्वारा उन सभी कार्यों को सम्पन्न किया जाना अनिवार्य होगा, जिनका कि उल्लेख उपर्युक्त शासनादेश दिनांक 22.8.1950 में है।

;2कृ अपने दायित्वों को प्रभावशाली ढंग से निभाने के लिये प्रत्येक लेखाधिकारी आदि को पत्रावली, रजिस्टर आदि (जब तक कि वह अति गोपनीय न हों) देखने का अधिकार प्राप्त होगा तथा उन्हें ऐसे सभी अभिलेख मांगने पर तुरन्त ही उपलब्ध कर दिये जायेंगे। प्रत्येक विभागीय कर्मचारी अथवा अधिकारी का यह कर्तव्य होगा कि वह आवश्यकता पड़ने पर वित्तीय मामलों में लेखाधिकारी आदि को स्थिति से अवगत करा दें।

;3कृ यदि किसी ऐसे मामले में किसी कारण लेखाधिकारी आदि द्वारा दिये गये परामर्श को स्वीकार नहीं किया जाता है तो अन्तिम निर्णय लेने से पूर्व ऐसी पत्रावली सदैव कार्यालयाध्यक्ष/विभागाध्यक्ष अथवा अतिरिक्त विभागाध्यक्ष को दिखला दी जायेगी तथा उसमें सम्पूर्ण परिस्थितियों का उल्लेख कर दिया जायेगा, जिनके कारण लेखाधिकारी आदि के परामर्श को स्वीकार करना संभव नहीं हो सका।

;4द्ध कोई भी नया व्यय संबंधी अथवा अन्य महत्वपूर्ण प्रस्ताव पासन/विभागाध्यक्ष को तब तक नहीं भेजा जायेगा, जब तक कि मामले की पूरी विवेचना संबंधित लेखाधिकारी आदि द्वारा न कर ली गयी हो। प्रस्ताव के साथ लेखाधिकारी आदि द्वारा दी गयी आख्या की एक प्रति भी संलग्न की जायेगी। सामान्यतः विभागाध्यक्ष/पासन के स्तर पर ऐसे प्रस्तावों पर अन्तिम निर्णय लेखाधिकारी आदि द्वारा प्रस्तुत विवेचना/आख्या को ध्यान में रखते हुए ही लिया जायेगा।

;5द्ध किसी भी धनराशि को बड़े खाते में डालने अथवा वसूली या उगाही की जाने वाली धनराशि अस्थायी अथवा स्थायी रूप से निलम्बित करने के पूर्व अथवा ऐसे मामले में पासन को संस्तुति करने के पहले लेखाधिकारी आदि की आख्या प्राप्त कर ली जायेगी और उसको ध्यान में रखते हुए ही अन्तिम आदेश पारित किये जायेंगे।

;6द्ध कुछ विभागों में भण्डार क्रय के लिये क्रय-समिति का गठन किया गया है। विभाग में कार्यरत लेखाधिकारी आदि अनिवार्य रूप से उक्त समिति के सदस्य होंगे। सदस्य के रूप में उनका यह दायित्व होगा कि वह भण्डार की स्थिति तथा विभाग में वस्तु की खपत को ध्यान में रखते हुए यह सुनिश्चित करें कि सामग्री का क्रय उचित मात्रा में ही किया जा रहा है।

;7द्ध समय-समय पर महालेखाकार द्वारा उठायी गयी संपरीक्षा संबंधी आपत्तियों के परिपालन तथा ड्राफ्ट पैरा एंव भारत के नियंत्रक व महालेखापरिक्षक की रिपोर्ट संबंधी व्याख्यात्मक टिप्पणी विभाग में कार्यरत लेखाधिकारी आदि की देखरेख में तैयार की जायेगी। मुख्यालय की संपरीक्षा के अवसर पर लेखाधिकारी आदि द्वारा यह सुनिश्चित किया जायेगा कि विभागीय अधिकारियों द्वारा प्रणगत आपत्तियों का समुचित और संतोषजनक उत्तर संपरीक्षा दल को तुरन्त ही प्रेषित कर दिया जाता है, ताकि ताकि अधिक से अधिक आपत्तियों का निराकरण स्थल पर ही हो सके। लेखाधिकारी आदि महालेखाकार को परामर्श कर उनके अथवा विभिन्न क्षेत्रीय स्तरों पर अवेष संपरीक्षा आपत्तियों के निराकरण हेतु पारस्परिक विचार विमर्श की व्यवस्था (चवज कपेबनेपवद) करायेगे। आपत्तियों के निराकरण के संबंध में विभागीय अधिकारियों एवं कर्मचारियों द्वारा लेखाधिकारी आदि को आवश्यक सामग्री तथा वांछित सहयोग उपलब्ध किया जायेगा।

;8द्ध पासन ने समय-समय पर व्यय में मितव्ययिता लाने के लिए आदेश जारी किये हैं। इन अधिकारियों का यह दायित्व होगा कि वे इन आदेशों का भली-भाँति अध्ययन कर अपने विभाग में उसका कड़ाई से पालन करायें। उन्हें यह सतत् प्रयत्न करते रहना चाहिए कि विभागीय व्यय में फिजूलखर्ची न होने पावे। यदि किसी विभागीय अधिकारी द्वारा संबंधित पासकीय आदेशों की अवहेलना की जाती है, तो इन अधिकारियों का यह कर्तव्य होगा कि वे उन मामलों को विभागाध्यक्ष या वित्त विभाग (जैसी भी स्थिति हो) की जानकारी में लायें। इनके अतिरिक्त यदि उनके विचार में विभागीय व्यय में बचत संभव है, तो वे आवश्यक प्रस्ताव अपने विभागाध्यक्ष/पासन को प्रस्तुत करेंगे।

;9द्ध हाल में विभिन्न विभागों द्वारा किये जाने वाले कार्य-कलापों में यथेष्ट वृद्धि तथा परिवर्तन हो गया है, जैसे क्रेडिट कंट्रोल की योजना कुछ विभागों में कार्यान्वित कर दी गई है और कुछ में वह भविष्य में लागू की जाने वाली है। इसी तरह कुछ श्रेणी के राजपत्रित अधिकारियों को कार्यालयाध्यक्ष द्वारा वेतन वितरण किये जाने के आदेश वित्त (लेखा) अनुभाग-1 करी राजाज्ञा संख्या-ए-1/3278/दस-3 (6) /70 दिनांक 1 अगस्त, 1974 में जारी किये जा चुके हैं। लेखाधिकारी आदि यह सुनिश्चित करेंगे की योजनाएं ठीक प्रकार से तथा बिना किसी अवरोध के कार्यान्वित हो रही हैं।

;10द्ध पासन ने लखनऊ में पासकीय आधार सामग्री केन्द्र की स्थापना की है, जिसका कर्तव्य विभिन्न विभागों से आँकड़े मंगा कर संकलित करके उन्हें पासन को समय-समय पर दैनिक उपयोग हेतु उपलब्ध कराना है। प्रत्येक कार्यालय में नियुक्त लेखाधिकारी आदि का यह भी कर्तव्य होगा कि केन्द्र द्वारा वांछित सामग्री उसे सूय से तथा सही ढंग से प्राथमिकता के आधार पर उपलब्ध करा दी जाय।

;11द्ध वर्तमान आदेशों के अन्तर्गत विभिन्न स्तर के अधिकारियों को निर्धारित समय पर विवरण पत्र आदि भेजने पड़ते हैं। ऐसा अनुमान है कि इन विवरण पत्रों की संख्या में कमी की जा सकती है और उन्हें अधिक उपयोगी बनाया जा सकता है। इन विवरण पत्रों की जांच लेखाधिकारी आदि द्वारा इस आशय से करा ली जाये कि उनमें क्या परिवर्तन किया जा सकता है। प्रत्येक लेखाधिकारी आदि का यह भी कर्तव्य होगा कि वह इन विवरण पत्रों को उपयोगी बनाने के लिये समय-समय पर इसकी जांच करते रहें।

;12द्ध विभिन्न विभागों या कार्यालयों में आय की मदों की वर्तमान दरें वर्षों पहले निर्धारित की गई थी। समय बीत जाने से और अधिकाधिक साधनों को जुटाने की आवश्यकता को ध्यान में रखकर इन दरों में भी पुनरीक्षण की आवश्यकता है। इसी तरह व्यय की विभिन्न मदों जैसे कर्मचारी वर्ग की संख्या व प्रासंगिक व्यय इत्यादि की सीमा निर्धारित करने के बारे में भी सामान्यतः कोई मानक नहीं है। कुछ मदों के बारे में जो कुछ मानक है भी, वे वर्ष पूर्व निर्धारित किये गये थे। काम को सुचारु रूप से चलाने के लिये यह आवश्यक है कि यथा संभव व्यय की विभिन्न मदों के बारे में आवश्यक मानक निर्धारित कर लिए जायें और जहां कहीं भी मानक पहले से ही निर्धारित है उनमें आवश्यकतानुसार परिवर्तन कर लिया जाये। इसी भाँति आय की विभिन्न मदों में भी समय-समय पर परिवर्तन होना आवश्यक है। लेखाधिकारी आदि इस संबंध में जागरूक रहकर समय-समय पर आय-व्यय की मदों का परीक्षण करते रहें और आवश्यकतानुसार अपने प्रस्ताव संबंधित विभागाध्यक्ष को प्रस्तुत करें

;13द्ध विभिन्न कार्यालयों अथवा विभागों में लेखा संपरीक्षा आदि संबंधी कार्य करने वाले सभी कर्मचारी, उनमें नियुक्त वरिष्ठतम लेखाधिकारी आदि के सीधे नियंत्रण में रहेंगे और उन्हें उनकी वार्षिक गोपनीय आख्या देने का अधिकार प्राप्त होगा। ऐसे कर्मचारियों के स्थानान्तरण, प्रोन्नति, दक्षारोह पार करने तथा अन्य प्रशासकीय मामलों में निर्णय लेने के अवसर पर लेखाधिकारी आदि से परामर्श अनिवार्य रूप से लिया जायेगा।

4कृवित्त (सेवायें) अनुभाग-2 द्वारा पारित राजाज्ञा संख्या एस-5860/दस-448/50, दिनांक 22 अगस्त, 1950 के पैरा 7 में सह आदेश दिये गये थे कि प्रत्येक वरिष्ठ लेखाधिकारी अथवा मुख्य लेखाधिकारी आदि को अपने द्वारा एक त्रैमास में किये गये कार्य-कलापों का

विवरण षासन को भेजना होगा तथा जिन विभागों में वरिष्ठ लेखाधिकारी नहीं हैं, वहां यह त्रैमासिक विवरण संबंधित लेखाधिकारियों द्वारा भेजा जायेगा। जैसा कि पैरा 3 में कहा गया है कि इन अधिकारियों को अपने विभाग के वित्तिय प्रबंधक का दायित्व निभाना है। अतः षासन ने यह निर्णय लिया है कि त्रैमासिक प्रतिवेदन के अतिरिक्त कार्यालय विभाग में नियुक्त वरिष्ठतम लेखाधिकारी आदि षासन के वित्त सचिव को प्रत्येक माह एक अर्द्धषासकीय पत्र भेजा करेंगे, जिसमें उनके विभाग को वित्त एवं लेखा संबंधी स्थिति का विवरण होगा। इसमें वे विभागीय आय व व्यय की प्रगति एवं विभाग की वित्तिय स्थिति का संक्षिप्त विष्लेषणात्मक विवरण प्रस्तुत करेंगे। इसके साथ ही वे विभाग की आर्थिक स्थिति में सुधार व मुख्य योजनाओं के कार्यान्वयन के संबंध में अपने सुझाव भी देंगे। वे विभागीय आय की समीक्षा करेंगे और यह बतायेंगे कि आय व व्यय में आवश्यक समन्वय है या नहीं। इसके अतिरिक्त वे उन सब कार्यों व गतिविधियों के बारे में भी स्थिति स्पष्ट करेंगे जिनका उल्लेख ऊपर के पैरा में किया गया है।

5कृमुझे आपसे यह अनुरोध करने की अपेक्षा की गयी है कि आप कृपया अपने स्तर पर तदनुसार व्यवस्था करने तथा अपने अधीन कार्यरत मुख्य लेखाधिकारी/वरिष्ठ लेखाधिकारी/लेखाधिकारी/सहायक लेखाधिकारी आदि एवं विभागीय अधिकारियों को इन आदेशों से अवगत कराने का कष्ट करें। लेखाधिकारी आदि के कर्तव्यों तथा दायित्वों का निर्धारण वित्त नियमावली में अलग से किया जा रहा है, जिसकी सूचना आपको यथा समय दी जायेगी।

भवदीय

स्व० वी० सि० जुनेजा

आयुक्त एवं सचिव।

संख्या : एस-8097 /(1)/दस-300 /(14)/74

प्रतिलिपि कार्यालयों/विभागों में कार्यरत समस्त मुख्य लेखाधिकारियों/वरिष्ठ लेखाधिकारियों/लेखाधिकारियों आदि को सूचनार्थ तथा आवश्यक कार्यवाही हेतु प्रेषित।

आज्ञा से,
गणेश पंकर चौधरी
उप सचिव।

संख्या : एस-8097 ६२६/दस-300 ६१४६/74

प्रतिलिपि निम्नलिखित को सूचनार्थ प्रेषित :—

- 1—महालेखाकार, उत्तर प्रदेश, इलाहाबाद।
- 2—सचिवालय के समस्त अनुभाग।

आज्ञा से,
गणेश पंकर चौधरी
उप सचिव।

APPENDICES

APPENDIX I

[See Chapter II, paragraph 6]

Extracts from Government of India (Audit and Accounts) Order, 1936, issued as an order of His Majesty in Council under sub-sections (2) and (3) of section 166 of the Act

2. (1) In this Order the following expressions have the meanings hereby assigned to them, that is to say—

"Accounts" includes in relation to commercial undertakings of a Government subsidiary accounts;

"Appropriation accounts" means accounts relating to expenditure brought into account during a financial year to the several items specified in the schedules of authorized expenditure authenticated under section 35 or 38 of the Act;

"Auditor General" means the Auditor-General of India;

"State" means a Governor's State;

"Rules," in relation to leave, pension and other conditions of service, includes regulations and orders; and

"The Act" means the Government of India Act, 1935.

(3) As respects the period before the establishment of the Federation—

(a) any reference in this Order to the Federal Government, or to the accounts or the revenues of the Federation, shall be construed as a reference to the Governor General in Council, or to the accounts or the revenues of the Governor General in Council, and any reference to the Governor General, except where the reference is to the Governor General acting in his discretion or exercising his individual judgment, shall also be construed as a reference to the Governor General in Council.

II—Duties and Powers of Auditor—General

11. (1) Subject to the provisions of this paragraph, the Auditor General shall be responsible for the keeping of the accounts of the Federation and of each State, other than accounts of the Federation relating to defence or railways and accounts relating to transactions in the United Kingdom.

(2) As respects accounts of the Federation the Governor General exercising his individual judgment, and as respects accounts of a State the Governor, exercising his individual judgment, may after consultation with the Auditor General, make provision by rules for relieving the Auditor General from responsibility for the keeping of the accounts of any particular service or department.

(3) The Governor General, exercising his individual judgement, may after consultation with the Auditor General make provision by rules relieving the Auditor General from responsibility for keeping accounts of any particular class or character. (See Annexure A).

(4) The Auditor-General shall, from the accounts kept by him and by the other persons responsible for keeping public accounts, prepare in each year accounts (including, in the case of accounts kept by him, appropriation accounts) showing the annual receipts and disbursements, for the purposes of the Federation and each State, distinguished under the respective heads, thereof, and shall submit those accounts to the Federal Government or, as the case may be, to the Government of the State on such dates as he may, with the concurrence of the Government concerned, determine.

(5) Notwithstanding anything in this paragraph, the Auditor General shall comply with any General or special order of the Governor General or, as the case may be, a Governor as to the head of account under which any specified transaction or transactions of any specified class is or are, to be included.

In issuing any such order as aforesaid the Governor General or Governor shall exercise his individual judgment after consulting the Auditor General.

12. It shall be the duty of the Auditor General to prepare annually in such form as he with the concurrence of the Governor General may determine, and to submit to the Governor General a general financial statement incorporating a summary of the accounts of the Federation, and of all the States for the last preceding year and particulars of their balances and outstanding liabilities, and containing such other information as to their financial position as the Governor General may direct to be included in the Statement.

13. (1) It shall be the duty of the Auditor-General—

(i) to audit all expenditure from the revenues of the Federation and the States and to ascertain whether moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(ii) to audit all transactions of the Federation and of the States relating to debt, deposits, sinking funds, advances, suspense accounts and remittance business;

(iii) to audit all trading, manufacturing and profit and loss accounts and balance-sheets kept by order of the Governor General or of the Governor of a State in any department of the Federation or of the State;

(iv) and in each case to report on the expenditure or accounts so audited by him.

(2) The Auditor General may with the approval of, and shall if so required by, the Governor General or the Governor of any State audit and report on—

(i) the receipts of any department of the Federation or, as the case may be, of the State;

(ii) the accounts of stores and stock kept in any office or department of the Federation or, as the case may be of the State.

The Governor General or the Governor of a State may after consultation with the Auditor General make regulation with respect to the conduct of audits under this sub-paragraph. (See Annexure B).

(3) This paragraph shall not apply to accounts of transactions in the United Kingdom, and the powers and duties of the Auditor General with respect to the Accounts relating to such transactions shall be as specified in section 170 of the Act.

15. It shall be the duty of the Auditor General, so far as the accounts for the keeping of which he is responsible enable him so to do, to give the Federal Government and to the Government of every State such information as they may from time to time require and such assistance in the preparation of their annual financial statements as they may reasonably ask for.

16. The Federation and every State shall—

(i) supply to the Auditor General free of charge the annual Budget estimates of the Federation or of the State and any other publication issued by a department of the Federation or of the State which he may require for purposes connected with his audit functions, and

(ii) give to him such information as he may require for the preparation of any account or report, which it is his duty to prepare.

17. The Auditor General shall have authority to inspect any office of accounts in India which is under the control of the Federation or of a State, including Treasuries and such offices responsible for the keeping of initial or subsidiary accounts as submit accounts to him.

18. The Auditor General shall have authority to require that any books and other documents relating to transactions to which his duties in respect of audit extend, other than books or documents which are in the United Kingdom, shall be sent to such place as he may appoint for inspection by him :

Provided that, if the Governor General or the Governor of a State certifies that any such book or document is a secret book or document, the Auditor General shall accept as a correct statement of the facts stated in that book or document a statement certified as correct by the Governor General or as the case may be, by the Governor.

19. Anything which under this Order is directed to be done by an officer of his department authorized by him, either generally or specially :

Provided that, except during the absence of the Auditor General on leave or otherwise, an officer shall not be authorized to submit on his behalf any report which the Auditor General is required by the Act to submit to the Secretary of State, the Governor General or the Governor of a State.

III—The Auditor of Indian Home Accounts

20. (1) The Auditor of Indian Home Accounts (hereafter in this paragraph referred to as "the Auditor") shall under the general superintendence of the Auditor General, audit the accounts of transactions in the United Kingdom affecting the revenue of the Federation or of any State.

(2) In discharging his functions under this paragraph, the Auditor shall examine and audit the accounts, including appropriation accounts of the receipt, expenditure and disposal in the United Kingdom of all money, stores and other property due to or held for the purposes of, the Federation or any State, and shall report on those accounts and, if he is satisfied as to their correctness, shall certify them.

(3) In order that the Auditor's examination of the accounts of accounting authorities and persons may, so far as possible, proceed *pari passu* with their transactions, he shall have free access at all convenient times to their books of account and to the other documents relating to their transactions, and may require them to furnish him from time to time, either at regular intervals or when called upon, with account of their transactions up to such date as he may direct.

Provided that, if the Secretary of State, or the High Commissioner for India, certifies that any such book or document as aforesaid is a secret book or document the Auditor shall accept as a correct statement of the facts appearing in that book or document, a statement certified as correct by the Secretary of State or, as the case may be, by the High Commissioner.

(4) As respects any matter for which no provision is made by the Act or by this Order, the Auditor shall comply with any rules which may be made for his guidance by the Governor General acting in his discretion.

NOTE—Under section 26 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, ceased to be in force with effect from 15th, December, 1971, except as respects any thing done or any action taken thereunder. But the rules and regulations framed under the Order, 1936, referred to above shall remain in force till such time as new rules and regulations are framed under sections 22 and 23 respectively of the Act, 1971.

ANNEXURE A

Rules framed by the Governor General under sub-paragraph (3) of paragraph 11 of the Government of India (Audit and Accounts) Order, 1936, and issued under Government of India notification no. D/106/Ref./37, dated April 1, 1937

1. (1) These rules may be called the Initial and Subsidiary Account Rules.

2. In these rules—

(1) "Initial Accounts" means a primary record of all money transactions affecting the revenues of the Federation or of any State as they occur ;

(2) "the Order" means the Government of India (Audit and Accounts) Order, 1936 ;

(3) "Treasuries" includes all Treasuries and Sub-Treasuries whether under the control of the Federation or of a State ; and other terms and expressions have the same meanings as have been assigned to them in the Order.

3. The Auditor-General of India from the date these rules come into force shall be relieved from the responsibility for keeping accounts of the undermentioned 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 Federation, 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 Federation or of a State by order of the Governor General 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 Governor General or of the Governor of State in any Department of the Federation or of the State.

4. Nothing contained in Rule 3 shall be construed as derogating from the authority of the 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 office 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.

ANNEXURE B

Regulations framed by the Governor of the United Provinces under sub-paragraph (2) of paragraph 13 of the Government of India (Audit and Accounts) Order, 1936, and issued under notification. B-702/ X—176, dated April 1, 1937

Regulations

1. The Auditor-General of India shall audit all such accounts of stores and stock of the different departments of the State Government as were subject to his audit immediately before the commencement of part III of the Government of India Act, 1935.

2. The Auditor-General of India shall conduct such audits in accordance with such rules and principles as were in force immediately before the commencement of Part III of the Government of India Act, 1935.

3. These regulations shall have effect from April 1, 1937.

NOTE—Under section 16 of the Comptroller and Auditor-General (Duties, Powers and Conditions of Service) Act, 1971 (see Appendix I-A) the Comptroller and Auditor-General shall audit all receipts which are payable into the Consolidated Fund of the State.

APPENDIX I—A

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971 (EXTRACTS) (Act no. 56 of 1971)

CHAPTER I

Preliminary

1. Short title—This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971.

2. Definitions—In this Act, unless the context otherwise requires—

- (a) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;
- (b) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of the Government of Union Territories Act, 1963, for the appropriation of moneys out of the Consolidated Fund of India or of a State, or of a Union territory having Legislative Assembly as the case may be;
- (c) "Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under Article 148 of the Constitution;
- (d) "State" means a State specified in the First Schedule to the Constitution;
- (e) "Union" includes a Union territory, whether having a Legislative Assembly or not,

CHAPTER II

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CHAPTER III

Duties and Powers of the Comptroller and Auditor-General

10. Comptroller and Auditor-General to compile accounts of Union and States—(1) The Comptroller and Auditor-General shall be responsible—

- (a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by Treasuries, offices or departments responsible for the keeping of such accounts; and
- (b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary :

Provided that the President as respects the accounts of the Union, and the Governor of a State as respects the accounts of that State, may after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling the accounts of any particular service or department of the Union or of a State, as the case may be:

Provided further that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where under any arrangement, a person other than the Comptroller and Auditor-General has, before the commencement of this Act, been responsible—

- (i) for compiling the accounts of any particular service or Department of the Union or of a State, or
- (ii) for keeping the accounts of any particular class or character, such arrangement shall, notwithstanding anything contained in sub-section (1), continue to be in force unless, after consultation

with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the President or the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

11. Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of States and Administrators of Union Territories having Legislative Assemblies—The Comptroller and Auditor General shall, from the accounts compiled by him or by any other person responsible in that behalf, prepare in each year accounts (including in the case of accounts compiled by him, appropriation accounts) showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine.

12. Comptroller and Auditor-General to give information and render assistance to the Union and States—The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

13. General provision relating to audit.—It shall be the duty of the Comptroller and Auditor-General—

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts;

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any Department of the Union or of a State;

and in each to report on the expenditure, transactions or accounts so audited by him.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues—Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation—Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than Rupees five lakhs and the amount of such grant or loan is not less than seventy five per cent of the total expenditure of that body or authority, such body or authority shall be deemed, for the purpose of this section, to be substantially financed by such grants or loans as the case may be.

15. Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies—(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body, not being a foreign State or international organisation the Comptroller and Auditor-General shall scrutinise the procedure by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this

purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body :

Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor-General shall not have, while exercising the powers conferred on him by sub-section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General :

Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor-General right of access to its books and accounts.

16. Audit of receipts of Union or of States—It shall be the duty of the Comptroller and Auditor-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

17. Audit of accounts of stores and stock—The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor-General in connection with audit of accounts—(1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act have authority—

(a) to inspect any office of accounts under the control of the Union or of a State, including Treasuries and such offices responsible for keeping of initial or subsidiary accounts, as submit accounts to him ;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations—(1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956.

(2) The duties and powers of the Comptroller and Auditor-General in relation to audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the Union territory as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the accounts of such corporation and shall have, for the purpose of such audit right of access to the books and accounts of such corporation :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

20. Audit of accounts of certain authorities or bodies—(1) Save as otherwise provided in section 19, where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority :

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

CHAPTER IV

Miscellaneous

21. Delegation of Power of Comptroller and Auditor-General—Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order :

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

22. Power to make rules—(1) The Central Government may, after consultation with the Comptroller and Auditor-General by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(a) the manner in which initial and subsidiary accounts shall be kept by the Treasuries, offices and departments rendering accounts to audit and accounts offices ;

(b) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept ;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be ;

(d) any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

23. Power to make regulations—The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

24. Power to dispense with detailed audit—The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited check in relation to such accounts or transactions as he may determine.

25. Repeal—The Comptroller and Auditor-General (Conditions of Service, Act, 1953, is hereby repealed.

26. Removal of doubts—For the removal of doubts, it is hereby declared that on the commencement of this Act, the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, shall cease to be in force except as respects anything done or and action taken thereunder.

NOTE—Also see the Amendment Act no. 58 of 1976, on the following pages.

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1976

[No. 58 of 1976]		Dated 8th, April, 1976	
*	*	*	*

1. Short title and commencement—(1) This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of March, 1976.

2. Amendment of section 10—In section 10 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 (hereinafter referred to as the principal Act), in sub-section (1)—

(a) for the first proviso, the following provisos shall be substituted, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the Union (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the Union ;

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling :—

(i) the said accounts of the State (either at once or gradually by the issue of several orders) ; or

(ii) the accounts of any particular services or departments of the State."

(b) in the second proviso, for the words "Provided further," the words "Provided also" shall be substituted.

3. Amendment of section 11—In section 11 of the Principal Act—

(a) for the words "by any other person responsible in that behalf," the words "by the Government or any other persons responsible in that behalf" shall be substituted;

(b) the following provisos shall be inserted at the end, namely :—

"Provided that the President may, after consultation with the Comptroller and Auditor-General, by order relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts and disbursements for the purpose of the Union or of a Union Territory having a Legislative Assembly :

Provided further that the Governor of a State may, with the previous approval of the President and after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for the preparation and submission of the accounts relating to annual receipts disbursements for the purpose of the State."

4. Amendment of section 22—In section 22 of the Principal Act —

(a) in clause (b) of sub-section (2), after the words "the accounts of" the words "the Union or of a State or of" shall be inserted;

(b) in sub-section (3), for the words "in two successive sessions", the words "in two or more successive sessions," and for the words "the session in which it is so laid or the session immediately following," the words "the session immediately following the session or the successive sessions aforesaid" shall be substituted.

5. Repeal and saving—(1) The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Amendment Ordinance, 1976, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the Principal Act as amended by this Act.

THE COMPTROLLER AND AUDITOR GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) AMENDMENT ACT, 1984

Short title. 1. This Act May be called the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984.

Amendment of 2 In the Comptroller and Auditor General's (Duties Powers and Conditions of

section 6. service) Act, 1971 (hereinafter referred to as the principal Act), in section 6, after sub-section (6), the following sub-section shall be inserted, namely.

"(6-A) Notwithstanding anything contained in the foregoing provisions of this section a person referred to in sub-section (1) who demits office [whether in any manner specified in sub-section (8) or by resignation] is the Comptroller and Auditor General after the commencement of the comptroller and Auditor General's (Duties, Powers and Conditions of Service) Amendment Act, 1984, shall, on such demission, be entitled to :

(a) The pension to which he would have been entitled under the rules of the Service to which he belonged by reckoning his service as the Comptroller and Auditor General as continuing approved service counting for pension in such service, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum.

(6-B) Notwithstanding anything contained in the foregoing provisions of this section, a person referred to in sub-section (3) who demits office [whether in any manner specified in sub-section (8) or by resignation] as the Comptroller and Auditor General after the Commencement of the Comptroller and Auditor General (Duties, Powers and conditions of Service) Amendment Act, 1984 shall on such demission, be entitled to :

(a) The pension payable to him in respect of any previous service under Government, and

(b) A special pension of seven hundred rupees per annum in respect of each completed year of service as Comptroller and Auditor General :

Provided that the aggregate of the amounts payable to him under clause (a) and clause (b) of this sub-section shall in no case exceed a sum of twenty thousand and four hundred rupees per annum and such sum shall include the aggravate of all other pensions, if any, payable to him and the commuted portion, if any, of his pension.

3. Section 14 of the Principal Act shall be renumbered as sub-section (1) thereof and :—

(a) In the Explanation to sub-section (1) as so numbered :

(i) For the words "rupees five lakhs" the words "rupees twenty five lakhs" shall be substituted.

(ii) For the words "this section" the words "this sub-section" shall be substituted.

(b) after sub-section (1) as so renumbered, the following sub-sections shall be inserted, namely :

"(2) Notwithstanding anything contained in sub-section (1) the Comptroller and Auditor-General may with the previous approval of the President or the Governor of a state of the Administrator of a Union Territory having a Legislative Assembly, as the case may be, audit all receipts and expenditure of any body or authority where the grants or loans to such body or authority from the Consolidated Fund of India or of any State or of any Union.

Territory having a Legislative Assembly, as the case may be, in a financial year is not less than rupee one crore.

(3) Where the receipts and expenditure of any body or authority are by virtue of the fulfillment of the conditions specified in sub-section (1) or sub-section (2) audited by the Comptroller and Auditor-General in a financial year, he shall continue to audit the receipts and expenditure of that body or authority for a further period of two years notwithstanding that the conditions specified in sub-section (1) or sub-section (2) are not fulfilled during any of the two subsequent years."

Insertion of new (4) After section 19 of the Principal Act, the following section shall be inserted,

section 19-A. namely :—

Laying of reports in '19-A' (1) the reports of the Comptroller and Auditor-General in relation to accounts of relation to the accounts of a Government Company or a Corporation Government companies referred to in section 19, shall be submitted to the Government or and Corporations. Governments concerned.

(2) The Central Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before each House of Parliament.

(3) The State Government shall cause every report received by it under sub-section (1) to be laid, as soon as may be after it is received, before the Legislature of the State.

Explanation—For the purposes of this section "Government" or "State Government" in relation to a Union Territory having a Legislative Assembly, means the Administrator of the Union Territory.

Note—This Act has come into force from the Financial Year 1983-84.

C. S. no, 56, dated 31-10-85

[Vitta (Lekha) Anubhag-1 File no. 15(1)-74]

APPENDIX II

(See Chapter II, paragraph 18)

Treasury Rules issued by the Governor of the Uttar Pradesh under clause (2) of Article 283 of the Constitution of India as adopted by Government Order No. AI—380/Y 10(1)/1950, dated January 26, 1950

SECTION I—Short title and commencement

1. These rules may be called the "Treasury Rules (Uttar Pradesh)."

1-A. If the Government considers it necessary or expedient so to do for avoiding any hardship or removing any difficulty that may arise as a result of the application of these rules it may, subject to such restrictions and conditions, if any, as it may think fit to impose, dispense with or relax the provisions of any of these rules in any case or class of cases.

SECTION II—Definitions

2. In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say :

(a) "State", "Government" and "Governor" mean, respectively the State, the Government and the Governor of Uttar Pradesh.

(b) "Consolidated Fund" means the Consolidated Fund of the State into which all revenues received by the Government, all loans raised by the Government by issue of Treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans are credited under article 266 of the Constitution. No moneys out of this Fund can be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution.

(c) "Contingency Fund" means the Contingency Fund of the State established under the Uttar Pradesh Contingency Fund Act, 1950 (U.P. Act No. XIX of 1950) in terms of clause (2) of Article 267 of the Constitution.

(d) "Public Account" means the Public Account of the State into which all other public moneys received by or on behalf of the Government such as deposits, reserve funds, remittances, etc., which do not form part of the Consolidated Fund, are included in terms of articles 266 (2) and 284 of the Constitution. Disbursements from the Public Account are not subject to a vote by the legislature as they are not moneys issued out of the Consolidated Fund.

(e) "Treasury" means any Treasury of the State and includes a Sub-Treasury.

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

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

(h) "Accountant General" means the head of the office of Audit and Accounts subordinate to the Comptroller and Auditor General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Comptroller and Auditor General of India.

(i) "Indian Audit Department" means the officers and establishment, being in India and subordinate to the Comptroller and Auditor General of India, that are employed upon the keeping and audit of the Accounts of the Union and of the States, or upon one or other of these duties.

(j) "Constitution" means the Constitution of India.

(k) "Government Servant" includes a person who, though not technically borne on a regular Government establishment, is duly authorized to receive or disburse money on behalf of Government.

(1) "Government Account" comprises the Consolidated Fund Account, the Contingency Fund Account and the Public Account of the State.

SECTION III—Location of Moneys Standing in the Government Account

3. Save as provided in sub-rule (2) of rule 7, moneys standing in the Government account must either be held in the Treasury or in the Bank. Moneys deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the State.

The deposit of such moneys in the Bank shall be governed by the terms of agreement made between the Governor and the Bank under section 21 of the Reserve Bank of India Act, 1934 (Act No. 11 of 1934).

SECTION IV—General System of Control over Treasury

District Treasuries

4. (1) Unless the Government, after consultation with the Accountant General otherwise directs in any special case there shall be a Treasury in every district. If moneys standing in the Government Account are, in any district, not deposited in the Bank, the Treasury of that district shall be divided into two departments ; a department of account under the charge of an Accountant and a cash department under the charge of a Treasurer.

Exception—The following districts have more than one independent Treasury :—

Lucknow—Two, both at the headquarters.

Saharanpur—Two, one at the headquarters and the other at Roorkee.

Garhwal—Three, one at the headquarters and one each at Lansdowne and Kalagarh.

(2) The Treasury shall be under the general charge of the Collector, who may entrust the immediate executive control to a Treasury Officer subordinate to him but may not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns required from the Treasury by the Government, the Accountant General and the Reserve Bank of India.

Subject to the provisions of this rule, the respective responsibilities of the Collector and the Treasury Officer for business of the Treasury shall be such as may be defined in accordance with such rules as the Government in the Finance Department may approve, after consultation with the Accountant General.

(3) The duty of verifying and certifying the monthly cash balance, if any, in the Treasury in such manner as the Government in the Finance Department after consultation with the Accountant-General may prescribe and of submitting the monthly accounts of such balance in such form and after such verification as the Accountant General may require, shall be undertaken by the Collector or by such other officer as the Government may specify. It must be performed by the Collector in person at least once in every period of six months.

(4) When a new Collector is appointed to a district he shall atonce report his appointment to the Accountant General and shall certify to the Accountant General the amount of the cash balance, and stamps and opium store, if any, which he has taken over. The certificate shall be submitted in such form and after such verification as the Government in the Finance Department may, after consultation with the Accountant General, prescribe.

(5) No portion of the responsibility for the proper management and working of Treasuries shall devolve upon the officers of the Indian Audit Department. The inspection of Treasuries by officers of the Indian Audit Department shall not relieve the Collector of his responsibilities for management and inspection.

Sub-Treasuries

5. If the requirements of the public business make necessary the establishment of one or more Sub-Treasuries under a District Treasury, the arrangements for the administration thereof and for the proper conduct of business therein, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The daily accounts of receipts and payments of moneys at a Sub-Treasury must be included in the accounts of the District Treasury.

6. (Deleted).

SECTION V—Payment of moneys into the Government Account

7. (1) Save as hereinafter provided in this section, all moneys, as defined in articles 266, 267 or 284 of the Constitution received by or tendered to Government servants in their official capacity shall, without undue delay, be paid in full into the Treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept apart from Government Account. No Department of Government may require that any moneys received by it on Government Account be kept out of that Account. If any question arises whether or not moneys received by or deposited with Government servants were received by or deposited with them in their official capacity, then the question will be referred to the Government in the Finance Department, whose decision thereon shall be final.

(2) Notwithstanding anything contained in sub-rule (1) the direct appropriation of the receipts on Government Account for any expenditure payable out of those receipts and in particular the direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases, that is to say :—

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

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

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

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

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

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

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

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

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

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

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

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

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

(n) (Deleted).

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

8. [Deleted].

9. A Government servant may not, except with the special permission of the Government, deposit in bank moneys withdrawn from the Government Account under provisions of section VII of these rules.

10. The procedure to be adopted by Government servants and other collecting authorities in receiving moneys on behalf of Government, granting receipts for such moneys and paying them into the Government Account, and by the Treasury and the Bank in receiving such moneys and granting receipts for them, shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General. The procedure so prescribed shall, among other matters, contain provisions so as to secure that :—

(i) any person paying money into the Treasury shall present with it a memorandum (chalan) in such form, as may be prescribed, which will show clearly the nature of the payment and the person or Government servant on whose account it is made and will thus contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Governments and departments concerned;

(ii) at places where the money is to be deposited in the Bank, the memorandum or chalan shall except where otherwise provided be presented direct to the Bank.

All departments of Government, receiving money from public, will, either supply the intending depositors with printed forms of chalans in triplicate free of charge with relevant head of account duly filled in, or will arrange to receive payments in cash, cheques, postal orders, money orders, etc. The chalans will not be required to be presented again to the departmental officer for signature as the details therein will already have been checked by the office issuing the chalans. In order to enable the Bank to verify that the chalan is in order and has been issued by the appropriate authority, the order to the Bank to receive payment, in the last column of the chalan form, should be signed by some departmental officer, whose specimen signatures should have been furnished to the Bank.

(iii) if a cheque on a bank is accepted in payment of Government dues under any rules, a receipt for the actual cheque only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the bank on which it is drawn; and

(iv) at places where the money is to be deposited in the Bank, the advices of receipts, which according to any provision made under this rule have to be sent to public officers or departments and consolidated receipts or certificates of receipts required by any such provision to be given to any public officer or department, shall be given by the Treasury and not by the Bank.

SECTION VI—Custody of moneys relating to, or standing in, the Government Account

11. (1) The procedure for the safe custody of the moneys in the hands of Government servants, or held in a Treasury, shall be as prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

SECTION VII—Withdrawal of moneys from the Government Account

12. In this section "withdrawal" with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursement of, or on behalf of, the State other than disbursement in the United Kingdom.

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

14. The Accountant General may permit withdrawal for any purpose authorized by the Government. Unless expressly authorised by these rules or by any special orders of the Government, the Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction.

15. (1) Subject as hereinafter provided in this section a Treasury Officer may permit withdrawal for all or any of the following purposes, namely :—

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

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

(1) other Government servants, or

(2) private parties;

- (iii) To enable the drawing officer to supply funds to another Government servant from which to meet similar claims;
- (iv) To pay direct from the Treasury or from the Bank sums due by Government to a private party;
- (v) In the case of an officer or authority empowered to make investment of moneys standing in the Government Account, for the purpose of such investment;
- (vi) To pay sums to the drawing officer on account of permanent advance sanctioned to his office;
- (vii) To pay sums on account of grants-in-aid, contributions, scholarships, stipends, etc.;

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

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

(2) Unless expressly authorized by the Accountant General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (1) of this rule.

16. Except as provided in rules 26 and 27 a Treasury Officer shall not permit withdrawal for any purpose unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted by the Treasury Officer to such checks, as the Government in the Finance Department after consultation with the Accountant General, may prescribe. The procedure so prescribed shall, among other matters, contain provisions so as to secure :—

(i) that any person having a claim against Government shall present his voucher at the Treasury duly receipted and stamped where necessary and that unless otherwise specially provided no such claim shall be paid unless the claim is first submitted to, and the payment directed by the Treasury Officer;

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

(iii) that all bills and vouchers, on which payment is made by the Treasury Officer or which are encashed by him for payment at the Bank or a Sub-Treasury shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between Governments or departments, and what amount, if any, appertains to the revenues of the Union Government.

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

18. A Treasury Officer shall not honour a claim which he considers to be disputable. He shall require the claimant to refer it to the Accountant General.

19. Except as provided by rules 20 and 21 a payment shall unless Government by general or special order otherwise directs be made in the district in which the claim arises.

20. The leave salary of a gazetted Government servant who draws his leave salary in India, may be paid in any district of the State. The leave salary of a non-gazetted servant may be paid in that district only in which his pay could be drawn if he were on duty.

Note :—For payments outside the State, [see rule 33 (3).]

21. Pensions payable in India may be paid in any district of the State.

Note :—For payments outside the State, [see rule 33 (3).]

22. No withdrawal shall be permitted in order to meet the pay, leave salary or allowances of a gazetted Government servant or any pension until the Accountant General has intimated to the Treasury Officer the rate at which payment shall be made; provided that the Government may, for special reasons and with the concurrence of the Accountant General, waive the provisions of this rule.

NOTE—In the following cases, the Government, with the concurrence of the Accountant General have waived the substantive provision of the rule and consequently no authority of the Accountant General for permitting the withdrawal of funds in such cases is necessary :—

(a) In the case of honorarium payable to gazetted Government servants, provided (i) the rates have already been laid down and (ii) the bills are countersigned by the departmental authorities competent to countersign the Travelling Allowance bills of the Government servant concerned. The departmental authority countersigning the bill should invariably certify that the honorarium has been sanctioned by the competent authority and that the concurrence of the Finance Department has been obtained, where necessary.

(b) In the case of payment of pay and allowances, etc., of gazetted Government servants in the pay scale the maximum of which does not exceed Rs. 12,00 per month drawn in the Establishment bill forms by Heads of Offices.

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

24. The Treasury Officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he has permitted withdrawal, and for evidence that the payee has actually received the sum withdrawn.

25. The Treasury Officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a voucher which does not formally present that information unless there are valid reasons, which he shall record in writing for omitting to require it.

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

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

NOTE—The special powers of the Collector under this rule may in an emergency be exercised by Additional District Magistrates, Sub-Divisional Officers residing at the headquarters of the sub-division away from the headquarters of the district, when communications with district headquarters are interrupted, and also by officers performing the duties of the Collector when the latter is absent from headquarters or incapacitated from discharging his duties. The special powers under this rule shall be deemed to cover the entire field of administration Central as well as State.

28. A Government servant who is authorized to draw moneys by means of cheques shall notify to the Bank or the Treasury upon which he draws the number of each cheque book brought into use and the number of cheques it contains.

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

SECTION VIII—Transfer of moneys standing in the Government Account

30. The transfer of Government moneys from one Treasury to another, and between the Currency Chest balance and Treasury balance of a Treasury and between a Treasury and the Bank shall be governed by such instructions as may be issued in this behalf by the Government in the Finance Department after consultation with the Reserve Bank of India. The transfer of moneys from or to a Small Coin Depot to or from a Treasury under the control of the State Government shall be governed by instruction issued by the President in this behalf.

SECTION IX—Responsibility for moneys withdrawn

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

32. (1) Subject as hereinafter provided in this rule the procedure to be observed by a Government servant in regard to moneys withdrawn from the Government Account for expenditure shall be such as may be prescribed by the Government in the Finance Department after consultation with the Accountant General.

(2) A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant General. He shall also be responsible for seeing that payments are made to persons entitled to receive them.

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

SECTION X—Inter Government Transactions

33. (1) Save as provided hereinafter in this section no transactions of the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor General of India with the approval of the President to regulate the procedure for the accounting of transactions between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal effecting the balance of the Government Account shall not be credited or debited to the Government Account except under express

authority of the Accountant General or any other Accounting Officer authorized in this behalf by the Comptroller and Auditor General of India.

(3) When a gazetted Government servant or a pensioner desires to draw his leave salary or pension in India from a Treasury outside the State, payment may be authorized by the Accountant General in consultation with the Audit Officer of the State concerned.

(4) All adjustment against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Office of the Reserve Bank of India.

34. Where such a course is authorised in consequence of a delegation of functions made under article 258(1) of the Constitution, the Treasury Officer may receive or authorise the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorise the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of the Union Government held by the Bank, but where such transactions are temporarily taken into account against the balance of the State Government Account, the Accountant General will, on receipt of intimation from the Treasury, make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Office of the Reserve Bank of India, against the balances in the Government Accounts of the Union Government held by the Bank.

35. The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorise the Bank to receive moneys, tendered on behalf of another State and may, if so required by the Accountant General, make or authorise payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balances of the State concerned shall be made by the Accountant General through the Central Accounts Office of the Reserve Bank of India, but until such adjustments are made, the credits and debits shall be entered in the Government Account.

Moneys paid or received in the office of the Accountant General on behalf of another State and book entries made in the office of the Accountant General affecting the accounts of another State shall likewise be adjusted by the Accountant General through the Central Account office of the Reserve Bank of India against the balances of the State concerned.

36. The provisions of rule 35 may be extended with or without modifications to payments made or received in the State on behalf of the Railway, Post and Telegraphs and Defence Departments of the Union Government.

SECTION XI—Receipts and disbursements of the State in the United Kingdom

37. Until other provision is made by the Government in this behalf, transactions of the State in the United Kingdom shall be taken in the first instance against the balances in the Government Account of the Union Government in that country, in accordance with such procedure as may be prescribed by or under the authority of the President for the transaction of the Union Government in the United Kingdom. These transactions shall be adjusted in India, at the earliest opportunity, against the balances of the Government Account according to such directions as may be given in this behalf by the Comptroller and Auditor General of India with the approval of the President.

SECTION XII—Supplemental

38. The Accountant General in the exercise of any of his functions under these rules shall be subject to the general control of the Comptroller and Auditor General of India.

39. (1) Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor General of India of the powers vested in him by or under the Constitution, to make rules or to give directions regulating the submission to the Indian Audit Department of the accounts kept in Treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor General may require for purposes of audit or for purposes of keeping the account for which he is responsible.

(2) Where under the provisions of these rules the detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations and where no rule or order has been made by the Governor as to the authority by whom the regulations shall be made, such regulations to be observed by particular department shall be made by the Government, or with the approval of the Government by such departmental authorities as may be authorized by the Government to act in this behalf.

(3) Nothing contained in this rule affects the validity of any order, instruction or direction contained in any authorized departmental Code, Regulation, Manual or any other compilation in force on the date of promulgation of these rules except in so far as such an order, instruction or direction is inconsistent with, or repugnant to any distinct provision contained in these rules.

40. The Government in the Finance Department may not exercise any power conferred upon them by these rules so as to impose upon the Bank in connexion with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

ANNEXURE A

AN AGREEMENT made this seventh day of July, 1937, BETWEEN THE GOVERNOR OR THE UTTAR PRADESH of the one part and THE RESERVE BANK OF INDIA (hereinafter called "the Bank") of the other part.

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 [(being Act no. II of 1934 (hereinafter called "the Act")) as adopted and modified pursuant to the Authority contained in section 293 of the Government of India Act, 1935, by an Order of His Majesty in Council, dated the eighteenth day of March, 1937, cited as the India and Burma (Burma Monetary Arrangements) Order, 1937, with and subject to the various powers, provisions, and restrictions in and by the Act set forth and it a was thereby intralia particularly provided as follows, viz.—

(1) by section 20 of the Act that the Bank should undertake to accept moneys for account of State Governments and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the management of the public debt; and

(2) by section 21 (1) of the Act that State Governments should entrust the Bank on such conditions as might be agreed upon with all their money, remittance exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent State Governments from carrying on money transactions at places where the Bank has no branches or agencies and that State Governments might hold at such places such balances as they may require; and

(3) by section 21 (2) of the Act that State Governments should entrust the Bank, on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans.

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say—

1. This agreement shall be deemed to have come into force on the first day of April, 1937.
 2. The general banking business of the Government of Uttar Pradesh (hereinafter referred to as "the Government") including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to the provisions of this agreement and of the Act and with and to such orders and directions as may from time to time be given to the Bank by the Government through any Government officer or officers authorized by the Government in that behalf and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and at such offices branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.
 3. The Government shall employ the Bank as the sole banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time to be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters as is usually, transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.
 4. The management of the rupee public debt of the Government and the issue of new rupee loans by the Government and the performance of all the duties relating there to respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank at its offices in Bombay, Calculatta and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.
 5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimumas may be agreed upon between the Government and the Bank from time to time :
- Provided that if the Government wishes to remit funds outside the area within its jurisdiction except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges to Banks referred to as "scheduled banks" in section 42 of the Act subject to a minimum charge of four annas for each remittance.
6. The Bank shall make ways and means advances to the Government if so required at such rate of interest not exceeding bank rate as may be fixed by the Bank from time to time; provided that the total of such advances outstanding at any one time shall not exceed the amount of the minimum balance prescribed under clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and Bank shall be entitled to charge commission for sales (but not for purchases nor for conversion) at the rate of 1/16 per cent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge following amounts shall be excluded from the amount of public debt, viz. :

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The amount of stock certificates for Rs. 50,000 and upwards held by the Government or by any officer or officers of the Government authorized in that behalf provided that such amount exceeds one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall be also entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor General under the powers conferred upon him by the Indian Securities Act, 1920 (Act no. X of 1920) for duplicate securities and for the renewal, consolidation, division, or otherwise of all Government securities which the Bank issues :

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.

9. The Bank shall maintain currency chests of its issue department at such places within Uttar Pradesh, as the Government may with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chests as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chest, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said places. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to be composition of the balances in the said chests and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposition or with drawal from the said chests.

10. The Bank shall not be at liberty to close any of its office or branches except on Sundays, New Year's Day, Christmas Day, Good Friday, and any other day declared to be a public holiday by any notification published in pursuance of the Negotiable Instruments Act (Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing, shall be closed except on Sundays and on public holidays authorized by the Government within whose jurisdiction such agencies may be respectively situated.

11. The responsibility for all loss or damage to the Government which may result from any act or negligence or omission of the Bank or its agents in conducting the business of the public debt aforesaid of the payment of interest of discharge value thereon or the renewal, conversion, consolidation, sub-

division, or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signature and endorsements on Government securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices branches and agencies of the Bank of receiving and realizing money and securities for money or account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies in its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of banker to an ordinary customer.

12. The Bank shall remit on account of the Government between India and London such amounts as may be required by it from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a large transfer has to be effected in connexion with the flotation or repayment of a sterling loan or analogous operation and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

13. This agreement may be determined by either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Head Office of the Bank or addressing the same to him at the Head Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities acquired or incurred prior to such termination.

14. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights or obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Governor General whose decision shall be final and binding as between the parties hereto.

15. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

16. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agency or agencies as may be prescribed by the Act or any amendment thereof as may be approved by the Government.

III— [Deleted]

IV— [Deleted]

APPENDIX V **(See Chapter V, paragraph 102)**

Rules regulating the preparation of last-pay certificates in cases of transfers on duty, or of return from leave

1. Transfers on duty may be of two kinds :

(i) A Government servant may proceed on duty from one State or circle of audit to another.

(ii) A Government servant may proceed on duty from one place to another in the same State or circle of audit.

2. In the former case the certificate should be given as follows :

(a) If the Government servant is employed at the station of the Accountant General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer, and a duplicate of it should be forwarded to the Accountant General of the transferred Government servant's new State or circle of audit; otherwise the procedure laid down in clause (b) below should be adopted.

(b) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer incharge of the Treasury from which he drew last pay and both copies countersigned by the Accountant General; one copy of the countersigned certificate should be forwarded by the latter to the Accountant General of the transferred Government servant's new State or circle of audit.

(c) If he is not employed at, and has not to pass through, the Accountant General's station, the certificate should be given by the officer incharge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant General for countersignature and transmission to the Accountant General of the transferred Government servant's new State.

Exception—As an exception to the preceding rule the last-pay certificates of non-gazetted Government servants transferred from one State or circle of audit to another may be given by the head of the office and need not be countersigned by the Accountant General concerned but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant General.

3. In the second case of transfer, the Government servant should obtain a last-pay certificate from the officer incharge of the Treasury from which he last drew pay, or if he is a non-gazetted Government servant, from the head of the office under whom he was last employed.

4. A Government servant who has drawn his leave salary in India should, before returning to duty, obtain a last-pay certificate from the Accountant General by whom or within whose jurisdiction his leave salary was last paid.

5. The last-pay certificate shall be prepared in all cases in the form attached to these rules. This form provides for detail of fund deductions although the officer preparing the bills is responsible for their correctness; but the officer preparing the last-pay certificate is responsible not only for entering in the certificate all demands against the departing Government servant, including any made under an order or attachment of his pay by a Court of Law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the Treasury or the disbursing office from which the Government servant will in future draw pay.

The officer preparing the last-pay certificate should also enter details in regard to any insurance policies being financed from a Provident Fund, indicating the name of Insurance Company, the policy number and the amount and the due date for the payment of premium.

6. In all cases of transfers from one district to another with the same audit circle the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

7. In the case of the pay bill of a Government servant of whatever rank required to accompany the Governor to summer headquarters at Naini Tal, the signature or counter signature of a gazetted Government servant on the bill may be treated as a last pay certificate for the purpose of these rules.

8. For the purposes of drawal of transit pay and allowances of Government servant on his promotion from a non-gazetted to a Gazetted post, an extra copy of the last-pay certificate should be sent by the head of the office direct to the Audit Officer.

Last-pay Certificate

Last-pay Certificate of _____ of
the _____ proceeding on _____
to _____

2. He has been paid up to _____ at the following rates :

Particulars	Rate

Substantive pay _____

Officiating pay _____

Allowances, etc. _____

Deduction _____

*3. His Provident Fund Account nos., etc. are given below :

Name of the fund	Account no.	Which A.G. maintains the account
1	2	3

*Against serial no. 3 the information should be incorporated by the head of the office in case of non-gazetted Government servants and by the Treasury Officer himself in the case of gazetted officers. In addition, when a Government servant is transferred from one Audit Circle to another, the name of the Accounts Officer who will maintain his Provident Fund accounts after transfer, should also be recorded in the case of gazetted officers by the Accountant General while countersigning the Last Pay Certificate and by the head of the office in the case of non-gazetted Government servants, if possible.

4. He made over charge of the office of _____ on the _____ noon of _____.

5. Recoveries are to be made from the pay of the Government servant as detailed on the reverse.

6. He has been paid leave-salary as detailed below. Deductions have been made as noted on the reverse :

Period	Rate	Amount

From _____ to _____ at Rs _____ a month _____

From _____ to _____ at Rs _____ a month _____

From _____ to _____ at Rs _____ a month _____

†7. He is entitled to draw the following :

8. He is also entitled to joining time for_____days.

9. He finances the insurance policies detailed below from Provident Funds :

Name of Insurance Company	Number of policy	Amount of premium	Due date for the payment of premium
1	2	3	4
		Rs. P.	

10. The details of the income-tax recovered from him, up to the date from the beginning of the current year are noted on the reserves.

Dated_____19 .

Signature _____

Designation _____

†When filling in this item of the Last-pay Certificate the scale of pay, etc. as authorized by the Accountant General, pay slips or in the cases of non-gazetted Government servants by competent authorities and the date of increment and of the cessation or change in the rate of pay should be invariably shown against this item with a view to enable the disbursing officer of the new district to disburse the pay, etc. admissible after the date up to which the payment has been shown in this certificate.

REVERSE

Details of Recoveries

Nature of recovery _____

Amount Rs. _____

Number of instalments in which to be recovered _____

Deductions made from leave-salary

From _____ to _____ at Rs _____ .a month _____

From _____ to _____ at Rs _____ .a month _____

From _____ to _____ at Rs _____ .a month _____

Details of income-tax recovered

Name of month	Pay	Gratuity fee, etc.	Funds and other deductions	Amount of income-tax recovered	Remarks
1	2	3	4	5	6
April, 19	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
May, 19					
June, 19					
July, 19					
August, 19					

September, 19					
October, 19					
November, 19					
December, 19					
January, 19					
February, 10					
March, 19					

APPENDIX VI
[REFERRED TO IN PARAGRAPH 103 (d)]

(Form of Bond of Indemnity for drawing pay, pensions, annuities, etc.)

THIS INDENTURE made the.....day of..... one thousand nine hundred and.....corresponding to Saka Samvat.....between the *State Bank of India, constituted under the State Bank of India Act, 1955 through its.....Branch.

OR

*..... a subsidiary Bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 through its.....Branch

OR

*....., a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 through its.....Branch.

OR

*.....a banking company as defined in the Banking Regulation Act, 1949 through its.....Branch, (hereinafter referred to as "the Bank," 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 UTTAR PRADESH (hereinafter referred to as "the Governor") of the other part.

WHEREAS the Bank has been in the habit of receiving on account of their customers pay, pensions, annuities, allowances or other payments from funds administered by the Governor including payments made on behalf of other Governments from the various officials whose duty it is to disburse such payments/the Accountant General 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.

*Delete whichever not applicable.

AND WHEREAS in order to have 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 certificates save a certificate of non-employment according to prescribed rules signed by a representative of the Bank upon being indemnified by the Bank against any loss by reason

of such payments as aforesaid on account of any officer who may at the date of such payment be deceased and upon the Bank entering into such an agreement as is hereinafter contained which the Bank has agreed to do.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Bank 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 Bank will within seven days from the date of the death of any customer for the receipt of or on whose behalf the Bank 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 officer and further that the Bank 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 received from such disbursing official as aforesaid on behalf of such deceased customer as aforesaid as shall be in excess of the amount of the pay, pension, annuity allowance or other payment, as the case may be, to which such deceased customer was entitled up to the date of his decease. In case the Bank fails to communicate the date of death of such deceased customer to the official for the time being responsible for the payment of such deceased officer and also fails to repay and refund to the Governor within the aforesaid period of seven days the whole of such money which was drawn in excess of the amount actually due to the deceased the Bank will have to pay to Governor in addition to the amount overdrawn interest up to a maximum rate of 6 per cent per annum as decided by the Governor in each case, from the date following the death of the customer to the date money is refunded to the Governor.

PROVIDED ALWAYS AND IT IS HEREBY AGREED and declared that the arrangement hereby made shall be determined except by express notice in that behalf given as next hereinafter provided.

PROVIDED ALWAYS AND IT IS HEREBY FURTHER AGREED and declared that either the Bank or the Governor shall be entitled to determine the arrangement hereby made on giving to the other fourteen days' notice in writing in that behalf and on the expiration of such fourteen days this arrangement shall determine and the liability of the Bank under the covenants herein contained shall cease in respect of any such payments as aforesaid made after that date but nothing herein contained shall be deemed to exonerate or release the Bank from their liability under the covenant herein contained 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 Bank will according to prescribed rules once in every year furnish to the Governor or the official or officials responsible for the payment of such pensions a certificate by one of the persons prescribed by the said rules of the life of each pensioner whose pension is paid to the Bank and a certificate of non-employment signed by the pensioner himself AND FURTHER that nothing herein contained shall be deemed to preclude the Governor or any of the said officials whose duty it is to make such payments as aforesaid from requiring the production of certificates in proof of the life of any particular person or persons entitled to receive such payments as aforesaid if the Governor or the Official/the Accountant General shall deem it necessary nor shall the Bank's arrangement made by these presents be deemed to be thereby terminated. AND it is hereby agreed and declared that the Governor may on the certificate of the Secretary to the Government of Uttar Pradesh in the Administrative Department (which shall be final, conclusive and binding on the Bank) recover all dues hereunder as arrears of land revenue.

IN WITNESS WHEREOF.....for and on behalf of the Bank has signed this deed on the day and year first above written.

Signed by.....
for and on behalf of the Bank.

In the presence of

(1).....

Address.....

(2).....

APPENDIX VII

(See note below paragraph 53)

Rules regarding payment of contingent bills by cheque

1. Drawals by cheque will be made only in respect of expenditure coming in budget under "Contingencies" while drawals of pay of officer, pay of establishment and allowances and honoraria will continue to be made as usual through bill forms prescribed in Financial Hand book Volume V, Part I.

NOTE—Drawals of Service Postage Stamps will be made in accordance with Para 166 (II).

2. The Officer specifically authorised by Government to issue cheques (hereinafter called the "Drawing Officer") will make necessary drawal by cheques for purposes mentioned in Para 1. For this purpose, the Drawing Officer will be placed in account with the branch of State Bank of India conducting Government business as mentioned by Government.

NOTE—Money drawn on cheques will not be mixed up with the money drawn on bills vide paragraph 136 of Financial Handbook, Volume VI.

3. Cheques will be drawn on the State Bank for making payments to suppliers and for recoupment of Imprest and such expenditure which has to be disbursed in cash. Petty sums under Rupees ten will not be drawn by cheques and will be paid in cash.

4. The cheque drawals of the department will be accounted by the Treasury under the detailed head under "870—Cheques and Bills— Departmental cheques."

5. The Drawing Officer will carefully follow the rules as to cheques given in Section V of Chapter III of this Handbook:

(a) The Bills will be thoroughlysc rutinised and pre-checked by the Accounts Officer before payment and drawal of the cheques.

(b) This will in no way diminish the responsibility of the drawing and disbursing officers in respect of correct drawal and payment of the bills enjoined under rules.

6. The drawing officer will maintain a "Register of Cheques Drawn," in lieu of the register of contingent bills drawn, for recording particulars of the voucher and the cheque and will sign against each entry in the register. The form prescribed for the register is attached (Form I).

7. To keep independent control on the total amount drawn by cheques in a month the drawing officer will note on the reverse of the counterfoil of each next cheque signed by him the total of drawals including the amount of previous cheque, the amount of the next cheque and will carry forward the final total on the reverse of the counterfoil of the following cheque form in the book. Cheques issued to parties will be crossed or marked "A/C Payee only."

8. If the currency of a cheque should expire owing to its not being presented to the State Bank for payment within three months after the month of issue (vide amended paragraph-62) it may be received back by the drawer who should then destroy it and draw 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 "Register of- Cheques Drawn" but not in column for amount, a not being made at the same time against the original entry in the register.

NOTE:--For procedure relating to lost Cheques see Para 65, of the Hand Book. (C. S. No-105 dated 10-12-97) [File No. 15(3)/90 Vitta (Lekha) Anubhag-1]

9. When it is necessary to cancel a cheque, the cancellation should be recorded and initialled by the drawing officer on the counterfoil, and the cheque if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the State Bank to stop payment of the cheque and on ascertaining that payment has been stopped he should write back the entry in his "Register of Cheques Drawn" by exhibiting the amount of the cheque as a minus figure in the amount column. A counter-reference should be given in the register, against the original to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

10. The amount of each cheque drawn, whether it is despatched directly to a party or the same is encashed or bank draft is obtained against the same, will be entered in the drawing officer's Cash Book on the receipt side, making corresponding entry of the disposal of the cash. Bank Draft or cheque as the case may be, on the payment side. The fact of a cancellation of a cheque will be noted in red ink against the original entries in the Cash Book.

The Cash Book should be maintained in Form VII. (Correction Slip no. 18, dated November 21, 1981) [Vitta (Lekha) Anubhag-1, File no. 15(6)-1976]

11. A register of cheques should be maintained by the Drawing Officer. The prescribed form is attached (Form II). (The same form may be used for maintaining account of Receipt Books. Separate pages for receipt books and cheque books may be allotted in the same register).

12. The Treasury Officer will furnish the Drawing Officer quarterly with a statement of cheque books supplied. The drawing officer, on receipt of the statement will compare it with the register of Cheque Books.

13. The Treasury Officer will send to the Drawing Officer a copy of payment schedule duly written up twice a month one about the 15th of the month for the transactions from the 1st to 10th of that month and again about the 4th of the next month for the transactions from 11th to the last day of the month. The drawing officer should keep payment schedule in a guard file for further reference. The Treasury Officer will also send to the drawing officer the certificate of issue of cheques in Form no. 77-A of the Financial Handbook, Volume V, Part II (Attached Form IV) every month with the Copies of payment schedule, after completing and signing the certificate prescribed at the foot of the certificate of issues. (Correction Slip No. 83 date 19-3-88) (Vitta (Lekha) Anubhag-1, File no. 4(2)/77 T.C.)

14. The Payment schedule and the certificate of issues when received from the Treasury will be examined by the drawing officer to check the identity and the amounts of the cheque entered as cashed and a certificate of agreement will be recorded in the Payment schedule over the signature of the drawing officer without, however, recording any details of the uncashed cheques or other differences therein.

15. When the drawing officer has examined the Payment schedule and recorded his certificate of agreement thereon, a separate statement will be prepared for reconciling the account of cheques issued as per "Register of Cheques Drawn" with that of cheques cashed as per the Payment schedule. This statement will also give particulars of (a) total cheques issued to the end of the month but not cashed and (b) outstanding cheques of earlier months cashed in the month. The statement will be signed by the drawing officer and a duly signed copy will be sent to the Accountant General along with the 'Monthly Account of drawals by cheque' to be prepared as per Para 17 below. The prescribed form of reconciliation statement is attached (Form V).

16. The passed vouchers of the month against which drawals made by cheque and corresponding payees' receipts will be kept securely in a file for the time being. Early each month the vouchers of the

previous month will be forwarded to the Accountant General attached to the relevant Detailed Countersigned Contingent Bills in Form 17 of the Financial Handbook, Volume V, Part I as required to accompany the "Monthly Account" in accordance with Para 17 below. A separate Contingent Bill will be prepared detailing the particulars of all sub-vouchers relating to each primary unit or detailed head of allotment subordinate to the major-head and will be signed by the drawing officer.

17. After the close of the month a consolidated monthly account will be sent to the Accountant-General U.P. consisting of the following:

(i) monthly account covering memo, giving in Part I details of all cheques drawn during the month and in Part II the total amount of contingent expenditure drawn by cheques, classified under relevant detailed heads of budget allotment, with cross reference of respective Contingent Bills accompanying and duly signed by the drawing officer. The form prescribed is attached (Form VI).

(ii) copy of statement of reconciliation between "Register of Cheques Drawn" and the Payment schedule, duly signed by the drawing officer and accompanied with a copy of Treasury Officer's certificate of total issues. (Correction Slip No. 83 date 19-3-88) (Vitta (Lekha) Anubhag-1, File no. 4(2)/77 T.C.)

(iii) separate detailed countersigned Contingent Bills for each subordinate classification of budget allotment giving voucher-wise details of expenditure, signed by the drawing officer cross referenced with the Part II details of the covering memo and accompanied with all pertaining vouchers and payees stamped receipts.

N.B.—The above monthly account will be sent through special messenger or despatched under registered cover so as to reach the Accountant General's Office not later than 10th of each following month.

18. The Accountant General, U.P. on receipt of the monthly accounts of the drawing officer and the Treasury will adjust the expenditure under the major and detailed heads noted on D.C. Contingent Bills and will clear the head "Departmental Cheques" under which the cheques were originally drawn.

FORM I

Register of cheques drawn for the month of
(Drawing Officer)
(Name of the Office)

Date of signing of cheque	Particulars of voucher	No. of voucher	Number of cheque with number of cheque book	Name of payee	Amount	Detailed head under the major head of budget to which expenditure is chargeable	Signature of drawing officer	Cash book Folio	Initial of cashier
1	2	3	4	5	6	7	8	9	10
					Rs.				
			Total						

(Head of account under which contingent expenditure is debitable)

PART II

Date and reference of despatch of monthly account to Accountant General's Office.

Detailed Classification of Contingencies.

(Detailed heads of classification as per budget may be given).

Amount

Ref. of D.C. Contingent Bill Attached
No. of Vouchers
No. of Payees Receipts

NOTE—The Position shown in Part II will be prepared in manuscript at the monthly closing of the register.

Drawing Officer
(With full designation).

FORM II Stock-cum-Issues Register for Receipt Books and Cheque Books

Date of receipt	Book nos. (Book-wise)	Sl. no. opening and closing (Book-wise)	Initials of drawing officer	Date of issue	To whom issued	Signature in token of receipt of book	Remarks of used book no. taken with dated initial of drawing officer
1	2	3	4	5	6	7	8

NOTE—If ten books are received together, all the ten will be entered serially in Column 3 separately in separate lines.

FORM III (See Chapter XXIX, Para 648)

Pass-Book or list of Cheques cashed against the account of (Drawing Officer)
..... (Officer).

Month and date of	Particulars of cheques cashed	Amount of cheque	*Initials of T.O.	Month and Date of	Particulars of cheques cashed	Amount of cheque	Initial of T.O.

payment	No. Date			payment	No. Date		
1	2	3	4	5	6	7	8
		Rs.				Rs.	

*Each entry should be initialled after comparison with register of cheques paid (Form no. 74).

FORM IV (i) and (ii)

(i) FORM 77-A

(See Chapter XXIX, Para 650, Financial Handbook, Volume V, Part II)

Treasury Officer's Certificate of Issues

I hereby certify that the total issues made from this Treasury on cheques drawn against accounts of Sri(Drawing Officer).....(Office), during.....19 .

Certified further that the amount for which the certificate of issues is furnished agrees with the amount debited in the Treasury accounts (Form 74) against II—cheques except a small difference of Rs. which is explained below :

(a) Rs. differences shown in the previous month since adjusted in the Treasury account in this month.

(b) Rs. under reconciliation and will be adjusted in next months accounts.

Station.....
Date.....
Treasury Officer.

(ii) Drawing Officer's Certificate of Agreement on Pass Book

Certified that Pass Book entries of the month of..... 19..... aggregating to Rs. have been agreed with the cheques subject to differences as per the reconciliation statement.

Drawing Officer.
Date (Full designation).

FORM V

Statement of reconciliation of pass book with the register of cheque drawn

1. Difference as per line 5 of previous months reconciliation statement. _____

2. Total amount of cheques issued during the month as per Register of cheques drawn :

(a) Amount of fresh cheques issued during the month (excluding cheques issued in lieu of old cheques). _____

(b) Deduct amount written back on account of old cheques cancelled but not renewed. _____

(c) Net total _____

(a)—(b) _____

3. Total (1)+(2) (c) _____

4. Deduct total amount of cheques encashed during the month as per T.O.'s certificate attached. _____

5. Difference showing the total amount of cheques issued but not cashed (as per details given below). _____

(a) Details of total cheques issued but not cashed to the end of the month. _____

Particulars of uncashed cheques

No.	Date	Amount
_____	_____	_____
_____	_____	_____
Total (a)		_____

(b) Details of total outstanding cheques of earlier months encashed during the month.

No.	Date	Amount
_____	_____	_____
_____	_____	_____
Total (b)		_____

FORM VI
PART I

Covering Memo of Monthly Account to Accountant General for the month of..... 19.....
of the..... Drawing Officer

(Office)

Number of cheque with cheque book number	Name of payee	Amount	Detailed head under the major head of budget to which expenditure is chargeable	Remarks
1	2	3	4	5
		Rs.		
	Total			

PART II

(Head of account under which contingent expenditure of the department is debitabale).

Detailed classification of contingencies.
Amount
Ref. of D.C. Contingent Bill attached.
No. of vouchers.
No. of payee Receipts.

Dated

Forwarded to the Accountant-General, U.P. (.....Section) Allahabad.

Drawing Officer.

(with full designation)

FORM VII
CASH BOOKS
(See RULE 10)

Cash Book of..... for the month of..... 19.

RECEIPT SIDE			PAYMENT SIDE						Classification of charges
Date of Receipt	Number of Voucher or Receipt	From whom received etc.	Amount (Cash)	Classification of receipts	Date of payment	Number of voucher	To whom paid etc.	Payments	
								Cash Bank or Treasury Amount Number of cheque with no. of cheque	

									e book		
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. p.					Rs p		Rs p	

(Correction Slip no. 19, dated 21-11-1981) [Vitta (Lekha) Vibhag I, File no. 15 (6) - 76 J]

APPENDIX VIII

[See Chapter VII, paragraph 129, note I]

Formulae for the calculation of the average cost of time-scale of pay

The following formulae may be used for the calculation of the average cost of time-scale of pay:—
Formula (1) is to be used in the case of gazetted appointments and formula (2) in the case of non-gazetted posts. In the cases where one grade is the channel of promotion to 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 cost of appointments 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.

FORMULA (1)

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

FORMULA (2)

Average pay = $A+B/2+(B-A)/2[1-(R+1) \{.021+(1-.01 R)/F-E\}]$

In the formulae (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 58 in almost every case, unless there are special reasons to take it either at a lower or a higher figure.

FORMULA (3)

Average pay = $(A+C)/2+(C-A)/2[1-(S+1) \{.006+ (1-.0048)/G-E\}]$

In formula (3)—

A = minimum pay,

C = pay just before promotion to the second,

S = Period of rise from A to C,

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

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

NOTE—In order to find the average cost of an appointment in the junior scale of an All-India Service, this formula should be used and that such proportion of overseas pay should be added to the minimum basic pay, as well as to the basic pay just before promotion to the senior scale, as the number of persons drawing overseas pay in the junior scale bears to the total number of persons in that scale.

FORMULA (4)

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

Where

A = the initial pay of the scale.

B1B2 = the maximum pay of the different sections of the scale, such as the ordinary scale, the scale for passed clerks.

W1W2 = the proportion of the establishment which would normally reach the maximum of B2 respectively.

C1C2 = the pay at the different efficiency bars, and

X1, X2 = the proportion of the establishment which would normally be detained at C1, respectively.

APPENDIX IX

[See Chapter III and VIII, paragraphs 85 and 189]

Inter-departmental transfers and adjustments between Governments

The following directions have been issued by the Auditor-General under section 168 of the Government of India Act, 1935, to 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 the Central Government (or when Part II of the Government of India Act, 1935, comes into force, the Federal Government) or the Government of a Governor's State as the circumstances may require, and includes the Government of Coorg : and "Act" means the Government of India Act, 1935.

(a) His Majesty's Representative for the exercise of the function of the Government in its relations with Indian States and (b) the Federal Railway Authority when it is constituted, are to be regarded as separate governments for the purpose of these directions. The department controlled by His Majesty's Representative for the exercise of the functions of the Government in its relations with Indian States shall be referred to herein as the Government Representative's Department.

I—Adjustment between Governments

2. In the case of transactions, between two Governments, adjustment shall always be made if required by or under the provisions of the Act; and otherwise, in such manner and to such extent as may be mutually agreed upon by the Governments concerned.

Instructions of the State Government

The following convention has been adopted, on a mutual basis, between the Uttar Pradesh Government and the Governments of Bengal, Punjab and Orissa :

(1) When an officer serving under one Government is summoned to give evidence in a court of justice under another Government regarding facts of which he has official knowledge in cases in which Government is a party, the charge on account of his travelling allowance will be borne by the employing Government at its own rates and will not be passed on to the Government under whose jurisdiction the court is situated. But in cases in which Government is not a party, the officer will be paid by the Court according to its rules and draw no other travelling allowance from the employing Government.

(2) Where a Government requisitions the services of an officer of a Commercial Department as a witness, or any other officer as a technical or expert witness, the pay of the officer concerned for the period of his absence from his headquarters and the travelling allowance and other expenses due to him will be borne by the requisitioning Government. The travelling allowance in such a case will be regulated by the rules of the Government to which the officer belongs. The charges will, in the first instance, be borne by the latter Government and will be passed on, after necessary audit, to the

requisitioning Government. For the purpose of this convention the expert and technical witnesses referred to above will be those mentioned in section 45 of the Indian Evidence Act.

2. The following arrangement has been agreed upon between the Government of India and the State Government, with the concurrence of the Auditor General regarding incidence of losses :

In general, any losses sustained by the Central Government through the negligence or culpability of the staff paid for by the State Government, and vice versa, must be borne as they occur, that is, by the Central Government if the loss occurs in connexion with Central transactions and by the State Government, if it is on arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by deduction of pay or otherwise, from the persons responsible for a loss, the entire amount recovered should be credited to the Government who, under the above arrangement, would bear the loss. For this purpose recoveries made indirectly, e.g., by stoppage of increment or promotion as a measure of punishment, should not be treated as recoveries made in cash. A copy of the orders regarding the action taken against the persons responsible for the loss should be communicated by the Government which pays for the staff to the Government which bears the loss.

APPENDIX-IX RULE-2

Substitute the following for the Rule 2 under sub-head I—Adjustment between Governments.

2. In the case of transaction between two Governments, the following procedure shall be adopted—

(1) In all cases of claims for an amount not exceeding Rs. 1,000, in each case, no monetary settlement will be resorted to. However, in respect of the following claims monetary settlement should be made irrespective of the amount :—

(i) claims relating to commercial departments/undertakings of Government, which are required to work to a financial result, for services rendered or supplies made to or by them; and

(ii) Incidence of charges, viz. leave salary, pension, etc. arising out of inter-Governmental deputations of Individual Governments servants, which will continue to be regulated by the Rules laid down in Appendix C-B to Account Code, Volume 1.

(2) For transactions above the limit of Rs. 1,000 and where, the supplies/services are to be for irrespective of any monetary limit, the settlement will be made through cheques Bank drafts by the supplied Government. The procedure to be followed for making the monetary settlement in these cases, (i) between the State Governments inter-se the, (ii) in respect of supplies services to a Central Government Department will be as indicated below :—

(i) Between the State Governments inter-se, the concerned officer of the Government in respect of the supplies or services will present a bill at the Treasury for the cost of services or supplies, along with the accepted invoice and requisition for a bank draft in favour of the officer concerned in the supplying Government and remit the bank draft so obtained to the latter who will present it at the Treasury for encashment and crediting to the proper head or account.

(ii) Between a State Government and Central Government Department (including Defence, Railway and Posts and Telegraphs Departments, besides Civil).

The Department of the Central Government which receive the supplies/services will present a bill alongwith the accepted invoice to its own Accounts Officer concerned, who will make the payment by cheques/bank drafts drawn in favour of the officer concerned of the supplying Government in settlement of its claims.

In the reverse case of supplies/services rendered by a Central Government Department, the cheques/bank drafts received by it from the supplied Government will be presented by it to its Accounts Officer for encashment and credit to the proper head of account. In case the departmental officer is himself in account with a branch of the bank, the cheque/bank draft will be remitted by him to the bank with Chalan showing particulars of the Head of Account, for credit to Government account.

3. The Union Territory Governments will also allow the procedure indicated above as may be applicable to them for settlement of their inter-Government transactions arising out of services rendered or supplies made by/to them. C. S. No. 94 File No. 15(5)-79 Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

3. Subject to any subsequent arrangement that may be settled between the Governor General in Council (or Federal Government), and the Government Representative, a Service Department of the Central (or Federal) Government shall not ordinarily charge the Government Representative for any supplies or services for which under the rules on the subject it would not charge another Service Department of that Government nor shall a Service Department be charged by the Government Representative for such supplies or services, provided that adjustments may be made between the accounts of the Government Representative and the Central (or Federal) Government in cases in which demand of the Government Representative under section 145 provides for the payment of sums to the Central Government or for recovery of sums there from in connexion with charges which are common but not separable. The amount of any charge to be regulated by the agreement reached between the Government Representative and the Central Government will be communicated to the Accounts Officers concerned. Departmental charges shall not be recovered in respect of works executed by the Central Public Works Department for the Government Representative and included in the demand under section 145.

Rule 3 above deleted vide C. S. no. 94 dated 11-01-1990

II—Adjustments with outside bodies

4. 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 Government account, unless the Government by general or special order gives directions to the contrary. Relief in respect of payment for services or supplies given to any body or fund, should ordinarily be given through a grant-in-aid rather than by remission of dues.

Orders of the State Government

Claims for petty amounts should not ordinarily be raised—see also the note under ruling no. (2) in Appendix X and rule (8) of Appendix V of the Public Works Account Rules, Volume VI of the Handbook.

III—Inter-departmental adjustments

5. For purposes of inter-departmental payments, the departments 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 the function 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 Settlements, Police, Education, Medical, Public Health, Forest, Defence.

Examples of the second class are :

The departments of Survey, Government Printing and Stationery, Public Works, Indian Stores.

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 Government 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 under-taking. A list of departments and undertaking at present recognized by Government as commercial is given in the annexure to these directions.

Orders of the State Government

The Government Press is a commercial department for the purpose of printing work done and for the supply of calendar pads and date cases and should raise debits against other departments of the Government therefor.

Irrigation Department is a commercial department for the purpose of levying percentage charges at the rates approved for the purpose on all works undertaken by it on behalf of other departments of Government or vice-versa.

6. Save as expressly provided by these directions 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 is 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 an irrigation or other project while under construction may be charged to the project concerned.

7. 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 likewise be charged by, either the department of which it forms part or any other department.

NOTES—(1) Save as otherwise provided in these directions, service rendered by a Service Department falling under clause A(a) of paragraph 5 in the normal discharge of its function shall not be regarded as service rendered for the purpose of the above direction.

(2) The supply of 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 accommodations will be the rent recoverable under the rules for the time being in force from the persons actually using such accommodation.

(3) (A) In the case of transfer to or from a Commercial Department other than the Defence Department, the following charges shall be made—

(a) no charge where the land is borne in the books at no value, and

(b) book value or market value, whichever is less, where the land is valued in the books.

(B) In the case of transfers to or from the Defence Department, the following charges shall be made—

(a) half market value where the land is borne on the books at no value, and

(b) book value or market value, whichever is less, subject to a minimum of half market value, where the land is valued in the books.

(4) When a Government building is let out to a commercial department or undertaking for official purposes rent will be charged under the rules for the time being in force except that the following addition will be made for department charges :

(a) If the building has been purchased through the agency of the Public Works Department, 3 per cent of the capital value of the building or space occupied plus full departmental charges on any subsequent additions and alterations to the building.

(b) If the building has been erected by the Public Works Department, full departmental charges.

8. Where one department makes payment or renders service as an agent of another department of the same Government the principal department may, subject to such monetary limit as may be fixed by Government in this behalf, be charged with the expenditure incurred on its behalf by the agent department.

NOTES—(1) The cost of land acquired by a Civil Department on behalf of the Public Works Department is chargeable in the accounts of the latter as part of the cost of the work 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.

(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 chargeable to that department as part of the cost of land, When the land taken up by a civil officer, not specially employed for the work only special charges incurred in connexion with the acquisition of the land on establishment contingencies, etc. are borne by the department for which the land is acquired.

Orders of the State Government

The Government have fixed Rs. 50 as the monetary limit up to which no debits should be raised by one department of the Government against the order under the above direction.

"Orders of the State Government" below Rule 8 deleted vide C. S. no. 94 dated 11-01-1990

9. Without prejudice to the general principle contained in paragraph 6, 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 Auditor-General have decided that the inter-departmental adjustment would be unsuitable and undesirable.

NOTE—The Defence Services are not required to pay rent for office accommodation supplied by the Public Works Department in Central buildings in any station in India, nor is rent 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 5.

Rule 9 and Note below Rule 9 deleted vide C. S. no. 94 dated 11-01-1990

10. 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 service other than coinage).

11. 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.—

Work Shops of a department, Mathematical Instrument office, Dock-yards.

Orders of the State Government

The cost of lymph supplied from the Government Vaccine Depot, Patwa Dangar, to other departments of the Government is charged for under this rule.

12. 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.

13. Notwithstanding anything contained in these directions, a Government may, for special reasons which shall be recorded and communicated to the 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—Accountant General means the head of an office of accounts keeping the accounts of the Central (or Federal) Government or of a State, by whatever designation he may be called.

Section IV—General

14. 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 charges for supervision or other indirect expenditure connected with the service or supply for which payment is made.

Orders of the State Government

1. In the case of supplies made by one jail to another situated in Uttar Pradesh the cost of prison labour and profit will not be charged but only of raw materials.

2. In calculating the issue price of goods manufactured or fees for services rendered, account should be taken of pensionary charges of the establishment directly or indirectly concerned. In the case of departments which are not debited in the regular accounts with the pensionary charges, a proforma debit of pensionary charges should be made in the estimate of over head charges and manufacturing cost. The following charges should be taken into account :

- (a) (i) Cost of pensionable establishment directly charged on manufacture or rendering service.
- (ii) Share of cost of pensionable establishment indirectly engaged on same.
- (b) Cost of non-pensionable establishment.

(c) For cost of pensions, a percentage in (a) above at the following rates:

(i) Officers of the I.C.S.—25 per cent;

(ii) Officers of All-India services (other than the I.C.S. and corresponding centre service)—3/16th;

(iii) Other Officers in superior service—1/6th.

(iv) Menials—1/16th.

15. Payment of amounts due by one department of Government to another shall ordinary be made by book transfer except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

Substitute the following for Rule 15—

15. Payment of amounts due by one department to another shall be made by transfer credit and the following procedure shall be followed –

Inter-Departmental adjustments (which the same Government) –

(a) The practice of commercial departments or commercial undertakings which work to financial result, charging or being charged for supplies made or services rendered, will continue. Such of the Commercial departments or undertakings as are authorised to draw cheques would settle the claims in respect of the services rendered or supplies made to it through cheques. The amounts due to such commercial departments or undertaking from other departments should be settled through bank drafts.

(b) Where the commercial departments or undertakings are not vested with cheque drawing powers, the departmental officer of the supplied department will present a Bill at the Treasury for the cost of supplies or services a long with the accepted invoice of challans in quadruplicate indicating the designation of the supplying officer, invoice number and the heads of account to which the amount claimed is to be paid by transfer credit. The Treasury Officer will check the head of classification noted in the challans with that noted by the Supplying Officer in the invoice and pass the bill for payment by transfer credit to the above head of account, debiting the amount to the head indicated in the bill by the supplied officer. After the adjustment the Treasury Officer will retain the original copy of the challan and send the duplicate and triplicate copy to the supplied officer who will keep one for his office record and send the other to the supplying officer. The fourth copy will be sent by the Treasury Officer to the Accountant-General along-with the paid bill.

(i) The first copy of the challan-should bear the word "Treasury Copy" the second copy "Supplied Officer's Copy" the third copy "Supplying Officer's Copy" and fourth copy "Accountant-General's Copy". The words "By Transfer Adjustment" should also be indicated in each of the copies of the challan. The adjustment bill will be in a green colour so as to immediately distinguish it from a bill presented for payment of cash.

(ii) The departmental officer should present the adjustment bill in the treasury without any delay. The supplying department will be responsible for realising the credit by ensuring that the supplied Officer presents the bill for adjustment without any delay. Any delay in presenting the bill for adjustment should be brought to the notice of Government in Finance Department by the supplying department. The supplied department will be responsible for getting the adequate appropriation in time to make payment to the supplying department. It will be the responsibility of the supplied departments to reconcile the departmental figures with the figures in the treasury accounts every month to ensure that all adjustment bills prepared by the department have been included in the Treasury accounts.

(iii) The Treasury Officers should treat the adjustment bills on par with bills for cash payment and take prompt action to carry out adjustments in the accounts within seven days of their receipt of the adjustment bills in the Treasuries.

(c) In case of transactions between two service departments of the Government where manufacturing or production or supply of articles or repair operations are involved and where existing principles require

monetary settlement, no claim shall be raised if the cost of the service rendered or supplies made is Rs. 250 or less in each case. However, if the cost of the service or supplies exceeds Rs. 250 in each case, the transaction should be settled in the manner indicated(b) above.

(d) In other cases, no monetary or accounting settlement should be resorted to for services rendered or supplies made as between two service departments where manufacturing or production or supply of articles or repair operations are not involved except where some fees are levied under a particular enactment. In the latter case settlement should be made either in cash or through bank draft.

(e) The works and Forest Departments and other Departments, if any, vested with cheque drawing powers will settle the claim through cheques. C. S. No. 94 File No. 15(5)-79 Vitta (Lekha) Anubhag-1, Dated Lucknow, January 11, 1990.

Orders of the State Government

1. The Cost of articles supplied by the engineering branch of the Agriculture Department is payable in Cash or by Bank Draft.

2. Fees for inspection Government boilers up to Rs. 100 are payable by Treasury chalang; while amounts exceeding this sum should be adjusted by book transfer.

3. Payments for Reuter's and India News Agency telegrams should be made by cheques drawn on the Reserve Bank of India, Calcutta, in favour of the Accounts Officer, Telegraph Check Office, or by demand draft at par marked 'On Government Account.'

4. Payments for the cost of inland service telegram from books should be made in cash or by cheque drawn on the Reserve Bank of India, Calcutta,, in favour of the Accounts Officer, Telegraph Check office, or by demand draft at par marked "On Government Account."

5. Claims on account of rents and maintenance of telegraph wires leased to the Public Works Department and of telegraph instruments, etc., supplied to that department are not adjusted by book transfer. Half-yearly bills for the periods ending on the 30th June and 31st December, supported by details such as the total amount of the pensionary bill and particulars of the fresh charges working up to the total of the new bill, are presented to the Accounts Officer concerned, by the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch). The amount of these bills should be accepted in full, subject to readjustment later, if necessary on verification of the details in correspondence with the Officers of the Public Works Department concerned, and should be paid by means of non-negotiable bank draft on the Reserve Bank of India in favour of the Deputy Accountant General, Indian Posts and Telegraphs Department (Telegraph Branch), Calcutta.

The debits appearing in the Bank account should be treated as Public Works Remittances and adjusted in the manner laid down in Article 692, Audit Code. Where the payment has to be made by an accounts officer he will have the option of paying by cheque or bank draft as may appear to him convenient.

6. The use of Railway Credit Note and Warrant Forms being premissible only on payment of the prescribed commission, it is now open to departmental authorities to tender payment for railway freights and fares in cash.

7. The price of the cement supplied by the Government Cement Factory, Churk, Mirzapur, to the various departments of the State Government shall be paid by cheque or by Bank Draft.

Orders of the State Government

16. These directions have received the concurrence of the Government Representative in so far as the transactions affect his department.

17. Any question of doubt or dispute arising in connexion with the interpretation of these directions may be decided by the Comptroller and Auditor General of India, with the approval of the President.

ANNEXURE

List departments and undertakings at present recognized by Government as Commercial (vide note under Direction 5)

(The list does not purport to be exhaustive and may be modified by Government where necessary in consultation with the Accountant General).

Uttar Pradesh Government

1. Irrigation, Navigation, Embankment, and Drainage Works for which capital and revenue accounts are kept, including Hydro-Electric Schemes.
2. The Uttar Pradesh Arts and Crafts Emporium.
3. (Deleted).
4. Government Roadways.
5. Government Roadways Central Workshop, Kanpur.
6. Kanpur Electric Supply Administration.
7. Other Thermal and Diesel Electric Supply Schemes.
8. Central Dairy Farm, Aligarh.
9. Tailoring Factory at the Criminal Tribes Settlement, Kalyanpur, District Kanpur.
10. Government Precision Instrument Factory, Lucknow.
11. Government Cement Factory, Churk, Mirzapur.
12. Government Workshops of the Irrigation Department at Roorkee, Bareilly, Meerut and Jhansi.
13. Fruit Processing Factory, Ramgarh.
14. Vibhuti Glass Factory, Ramnagar, Varanasi.
15. The following activities of all the State Live-stock-cum-Agricultural Farms :
 - (i) Production of all agricultural crops;
 - (ii) Poultry sections at Babugarh, Bharari and Manjhara Farms;
 - (iii) Sheep sections at Babugarh, Madhuri-Kund and Bharai Farms.

APPENDIX X

[See Chapter VIII, paragraph 193]

MISCELLANEOUS RULINGS

Advertising charges

1. Charges on account of advertisements require the sanction of the countersigning officer or the head of the department.

Books, news papers and publications

2. Rules on the purchase of books, newspapers and other publications required for the Government use will be found in chapter LXVIII of the Manual of Government Orders.

NOTE—No debits should be raised or credits afforded for transactions with the Central Government, Madhya Pradesh, Assam, Bihar, Orissa and Bengal in connexion with the supply of priced publications to them when the amount of a single Voucher does not exceed twenty five paise. In the case of the Central and the Madhya Pradesh Government however, this arrangement is subject to the exception that it will not be applicable to those publications for which annual subscription is fixed (e.g. corrections to Code, rules, etc. when a fixed deposit is entertained annually (e.g. regular supply of new Acts).

3. [Deleted].

Commission to banks

4. 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, but only when the arrangements have been sanctioned by the Government ; such sanction will be accorded only when no more economical arrangements can be made, and the particular method proposed is otherwise free from objection.

Compensation for accidental loss of property of Government servants

5. Government cannot guarantee officers against any loss which they may suffer while in their service, and compensation should not be given to public officers for accidental losses of their property. All cases in which it is proposed to grant compensation to civil officers for the accidental loss of their property, should be referred to the Uttar Pradesh Government in the administrative department concerned, who will consult the Finance Department in due course. Compensation will not ordinarily be granted to an officer for any loss to his property, which is caused by an act of God, as, e.g. earthquake, floods, etc. or which is due to an ordinary everyday accident, which may occur to any citizen, e.g., loss by theft, or as the result of a railway accident, fire, etc. The mere fact that, at the time of the accident, the officer is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties, will not be considered as a sufficient ground for the grant of compensation.

Conveyance Hire

6. When a Government servant is despatched on duty to a place at some distance from his office, or on urgent business to a place in the neighbourhood of an office, or is summoned to his office by a special order of Superior officer outside the ordinary hours of duty, the expenditure involved may be paid by Government and charged to contingencies, provided ;

(a) that the head of the office certifies that the expenditure was actually incurred, was unavoidable, and within the scheduled scale of charges for the conveyance used;

(b) that the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and that he does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

The certificate is not, however, necessary, when a Government servant carries records or dak as the actual charges incurred for the journey represent the cost of transmitting records and is debited to the head "carriage of records."

NOTE—Any amount which can, however, be drawn as travelling allowance under the rules in the travelling allowance rules, e.g. railway fares of peons carrying dak, should be drawn as such on travelling-allowance bills with the usual details.

Discount on cheques

7. Superintendent of district and central jails, and Government servants of such other commercial departments as are in the same position as the Jail department in regard to their transaction with the public, are authorized to incur unavoidable charges on account of discount to be paid on cheques received from the public in payment of the value of articles supplied.

8. Claims for refund of excess duty or for recovery of duty short levied on account of customs on Government stores should not be made at all if the amount involved is less than five rupees.

9. [Deleted].

Fixtures and Furniture

10. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures including, when necessary, record racks, shelves, punkhas, etc. but the repairs of these fixtures, except in the general repairs of the building, are not chargeable to the Public Works allotment. 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 Government, will be similarly charged.

Furniture

11. Portraits of distinguished Government servants may be regarded as furniture, and expenditure on this account may therefore be sanctioned within reasonable limits and with due regard to the status of the Government servant.

Garden charges

12. District Magistrates have been authorized to purchase for the public gardens in their charge well gear and other articles ordinarily required in gardening.

Hot weather charges

13. Charges on account of hot weather establishment and fittings may be incurred like other contingent expenditure subject to the provisions of paragraph 154 of this handbook.

Jail supplies and Police clothing

14. 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.

15. [Deleted].

Liveries and warm clothing*

16. Lists showing the classes of employees for whom liveries or warm clothing may be supplied, the frequency of supply and the maximum cost permissible will be found in Appendix 35 of the Manual of Government Orders.

Heads of offices who are authorized to incur charges on this account should draw them in the special form of contingent bill prescribed for the purpose which should show the full details of the number of articles and the rates at which paid for, the total charges on account of each livery or each set of liveries and the date of last supply in a form which will enable the Accountant General to check the expenditure.

Charges for clothing and other articles for supply to class IV employees should be supported by a certificate to the effect that the incumbents of the posts held by the class IV employees for whom clothing, etc., are charged have not been supplied with them during previous months (according to the prescribed life of the clothing, etc. charged for).

Medical stores

17. The chemical Examiner has been permitted to purchase in India all medical stores required by him, within the budget allotment granted for the purpose.

18. [Deleted].

Nazul Contingent Charges

19. Commissioners are empowered to sanction expenditure on items of the kind noted below in connection with nazul properties under their control, subject to the budget provision for nazul contingencies not being exceeded and on the understanding that any sanction so given will be restricted to articles obtainable in the market :

Carts.

Implements required for the use in public garden including buckets and ropes, and materials required for their manufacture.

NOTE—In the case of nazul properties at Faizabad, this power will be exercised by the Deputy Commissioner, Faizabad.

*The belt and badge ordinarily worn by peons are not included in the term "livetry" and the charge on that account should be incurred against the provision for "other contingencies."

Police clothing

20. See rule 14—Jail supplies and police clothing.

21. I—Postage charges—(a) Payment 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 labels other than service postage labels, except in the case of postage stamps require for letters or other articles to be sent to foreign countries.

(c) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(d) Ordinary parcels and letters from a subordinate officer to headquarters should be sent as a rule by post; exceptions are where the packages are heavy, or letters are urgent. Special arrangements may be made for the dak of Government servants on tour.

II—Telegram charges—(e) Service postage stamps only shall be used in payment of telegrams despatched 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."

(f) If a Government servant is compelled to send 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 recovered from Government, 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 voucher concerned.

(g) State messages 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 servants, 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;

(b) in cases where the despatching Government servant 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 in as few words as possible, and mere auxiliary or connective words can obviously be filled in by the receiver, should be omitted.

(h) Books of telegram forms required for official use may be obtained from the local telegraph offices on payment for every book with counterfoils or without counterfoils.

(i) If a Government servant 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.

Printing and Binding

22. Rules on the subject of printing and binding will be found in Chapter LXVI of the Manual of Government Orders.

Recurring Charges

23. Charges on account of cart hire drawn by Government servants of the Public Works Department should not be treated as recurring as Government is not bound beyond a single payment.

Rent

24. (a) The rent of any land or building occupied for Government purposes shall be paid by the Government office or department occupying it, and recorded in the Government accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the local officer as defined in paragraph 263, that a suitable State Government building was not available for the purpose required.

(b) This rule does not authorize payments or adjustments between departments.

(c) Contingent bills preferring claims for rents, electricity and other connected charge incurred on account of the hire of private buildings for accommodation of Government offices, etc. should be accompanied by the following certificate signed by the disbursing officer :

"Certified that the amount drawn on account of rent, rates and taxes in contingent bill no.....dated....., 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 for which the charges were paid.

(ii) 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 undermentioned Government servants 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 them are less than the monthly rate of contingent expenditure on rent, rates and taxes, etc., required to be paid by them to different parties, the following certificate 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 the previous contingent bill no....., dated.....have actually been paid to the parties concerned; and that

(b) the amount drawn in this bill will be paid to the parties on realization."

NOTE—Hire of private building for use as an office or workshop—

When it is found necessary to hire a private building for the use of an office or workshop a lease should invariably be executed in form no. 30-H.

Formal lease need not, however, be executed for buildings which are hired in the following cases :

(1) By the Agriculture Department for stores purposes up to a rental of Rs. 12 per mensem.

(2) By the Forest Department for storing seeds required in connexion with rural development work provided the rent of the building in each case does not exceed Rs. 12 per mensem.

(3) For use as offices and dispensaries for rural development work.

(4) By the Public Health Engineering Department, for store purposes up to a rental of Rs. 12 per mensem.

(5) For use as godowns in the Tube-well Divisions of the Irrigation Department upto rental of Rs. 12 p.m.

(6) For storing seeds in the Tarai and Bhabar Government Estate, up to rental of Rs. 12 p.m.

Rewards—Police Department

25. See Chapter XXX of the Police Regulations.

[Scales (Country)]

26. Country scales are good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

Section-writing and Copying

27. No charge may be made on account of the employment of a person who is not in the service of the Government for section-writing, i.e. for copying manuscript by piece-work, without the previous sanction of the authority who can sanction employment of an establishment. The sanction 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.

NOTE—Heads of departments, including in this term district officer and district and Sessions judges are empowered to sanction such charges within budget limits subject to the condition that each sanction

accorded shall specify the number of men the number of words to be copied per rupee and the rate for tabular work, and that the maximum rates payable shall be Re. 1 per 1,500 words.

Stationery, rubber stamps and other miscellaneous contingencies

28. Rules for the purchase of stationery will be found in the Printing and Stationery Manual.

The powers of District Magistrates to incur certain expenditure relating to the establishments of honorary and bench magistrates are contained in paragraph 483 of the Manual of Government Orders.

Taxes

29. See paragraph 165, exception.

Taxes, Municipal and Cantonment

30. (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 is charged to 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 building concerned or debited to the sub-head 'other charges' under 'works' respectively.

NOTE—In the case of non-residential buildings, which are under the administrative control of civil departments, but are maintained by the Public Works Department, the taxes shall be paid by the Public Works Department and the charge debited to the provision for the maintenance of the buildings in the Public Works Department budget.

(b) Taxes on non-residential buildings, if paid by a department nominated by Government in this behalf and not passed on to the occupying department, are charged to sub-head "Rent, Rates and Taxes."

(c) Taxes on residential buildings if payable by Government, whether the buildings are under the administrative control of the Public Works Department or any other civil department, are charged to the maintenance estimate of the buildings concerned or debited to the sub-head 'other charges' under 'Works' respectively.

NOTES—(1) In cases where the whole or any portion of the taxes, which under the 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.

(2) In the case of water-tax in respect of Government residential building which is occupied on rent or free of rent, the tax is paid by Government in the first instance and recovered afterwards from the government servant occupying the building. The entire tax is paid in full by Government to the municipality or the local body concerned and debited to the head '283—Housing—C—Government Residential building-maintenance and repairs-Rents Rates and Taxes-water Tax, The recovery of tax from the Government servant should be made along with the rent at a monthly rate of one-twelfth of the amount payable in a year by the Government and the amount should be credited direct to revenue under the head '083—Housing Receipts from Government Residential Buildings—Rent/ Licence Fee—Water Tax, Demands for recovery of water-tax should be drawn up in Form no. 3, "Statement of rent recoverable in, cash or by deduction from pay bills, but it should be shown quite separately from the rent of the buildings. (Correction Slip No. 8, dated 10-5-1983). [Vitta (Lekha) Anubhag-1, File no. 15(3)-1979]

(3) When a Government residence is allotted to several Government servants in quarters either on rent or rent-free or when a Government building is used only partly as a residence, the share of water-tax to be paid by each Government servant should be determined in the following manner :

(a) In the case of a building occupied by more than one Government servant as residence the water rate and excess water rate assessed on the whole building will be payable by the Government servants in proportion to the standard rent of the part of the building occupied by each whether the building is rent-free or not ;

(b) In the case of a building used partly as residence and partly for other purposes, the distribution of the water rate and excess water rate assessed on the whole building will be made in proportion to the plinth areas of the residential and non-residential portions. If, however, the residential portion is occupied by more than one Government servant, the share allotted to the residential part of the building will be distributed between the Government servants concerned in accordance with clause (a) above.

Tents

31. Rules regarding the supply of tents to Government officers will be found in Chapter XVIII of the Manual of Government Orders.

Thermantidotes

32. The previous sanction of Government is required to the purchase of office thermantidotes : such sanction will only be given for special reasons.

33. [Deleted].

Typewriters

34. Rules regarding the purchase of typewriters will be found in Chapter IV of the Printing and Stationery Manual.

Umbrellas

35. Umbrellas are not ordinarily provided for chaprasis and orderlies in the plains at Government expense, but they may be allowed in a limited number in those offices in which peons have to take records outside the office during the rainy season. (Also see rule 39).

X-ray examination

36. (1) (a) The X-ray examination and treatment of every Government servant in whose case the Chief Medical Officer of the district in which the Government servant resides, certifies that such examination and/or treatment is necessary, shall be done free of charge at the hospitals maintained or aided out of State funds in the State. The fee, if any, payable at other hospitals in the State for such examination and/or treatment will be paid by Government in all cases.

(b) The fee payable for X-ray examination and/or treatment does not include any fee charged by a hospital for accommodation, diet, nursing or any other examination and/or treatment other than X-ray examination and/or treatment.

(c) If any fee is payable to a non-Government or non-aided hospital in accordance with clause (1) above, the authorities of the hospital should send the bill for each examination and/or treatment to the Chief Medical Officer who referred the case to it. The Chief Medical Officer shall scrutinize the bill and countersign it if he considers it to be in order. He will then send it to the Director of Medical and Health Services, who will forward it to Government for sanctioning its payment out of State revenues.

(d) Hospitals receiving grants-in-aid from Government shall not be reimbursed by Government of any charges on account free X-ray examination and/or treatment of Government servants.

(e) Cases in which, in accordance with the above rules, any fee has to be paid to any non-Government non-aided hospital, the charge will be debited to the head "38—Medical—A—Medical Establishment—Contingencies—Contract."

(2) The cost of treatment provided this does not exceed Rs. 4 per mensem at the MacLaren Leper Hospital, Dehra Dun, of Government servants in receipt of pay not exceeding Rs. 165 per mensem who suffer from leprosy will also be met from the contingencies of the officer under whom the Government servant is serving.

(3) Similarly, fees for special treatment or the extraction of teeth in urgent cases of Government servants, if sanctioned by the Government in the administrative department, will be met from the contingencies of the officer under whom the Government servant is serving.

NOTE—The cost of dentures will not be paid by the Government under the above rule.

Furniture

37. (a) Only articles which are indisputably intended for office use may be purchased from Government funds; furniture of descriptions required by officers for personal convenience should not be charged to the Government account. Only such furniture should be purchased in a year as is required either to replace condemned articles or to meet the extra demand necessitated by an addition to the staff or otherwise, the purchase of expensive and ornamental articles of furniture, where cheaper articles would equally serve the purpose, is strictly prohibited and any unnecessary outlay on such purchases will be recoverable from the official who ordered the purchase. The procedure for purchase prescribed in the Stores Purchase Rules should be strictly followed and the purchase of locally made articles, not prescribed in those rules should be stopped. Ordinary repairs to furniture should be carried out not more than once a year and the repairing of damaged articles including recaning of chairs, should not be carried out more than once in a quarter and not till the articles have been inspected by the officer-in-charge. Unnecessary furniture should not be purchased to avoid the lapse of grants. Applications for reappropriation of funds, or for additional grants for the purchase of furniture should not be sanctioned except for very special reasons.

(b) The general principles laid down in the above sub-paragraph apply to camp furniture also. The purchase of camp furniture out of Government funds should be strictly confined to the articles enumerated in the list given below. Officers incurring expenditure on this account should in no case buy the articles specified in the list in greater number than is necessary. Officers purchasing for camp use articles not included in the list given below are liable to make good the cost to Government.

List of articles, purchase of which from Government funds is permissible

- (1) Tables for office use.
- (2) Small tables or teapoys.
- (3) Bookshelves or racks.
- (4) Travelling cases for books.
- (5) Chairs (office).
- (6) Stationery cases.
- (7) Boxes for files, stationery and miscellaneous items.
- (8) Baize table covers.
- (9) Kajawas, Salitahs and camel trunks where camels are used (for conveyance of Government property).
- (10) Dak sacks.
- (11) Despatch boxes.

(12) Waterproof sheets (in the hills only for the use of coolies or ponies employed on Government work).

(13) Hand-lanterns (hand-lanterns do not include special makes of lanterns but refer to ordinary lanterns such as popular hurricane lanterns).

(14) Petromax lanterns for officers who have specially been permitted by Government to use them vide G.O. no. 529/III—1940, dated July 9, 1940.

(15) Angethis (in the hill districts only).

(16) Ironwater-vessels (gagras or baltis).

NOTES—(1) The principle is that officers should, as a rule, use in their residence only such furniture as is essentially intended for office use governs also the existing stocks of furniture and articles not included in the above list which were purchased at the expense of Government before such purchase was forbidden by G.O. no. 908/ XVIII-400, dated April 26, 1923. It is the duty of the Heads of Departments to elaborate and enforce this principle.

(2) Heads of Departments may relax the application of the above principle in any particular case in which hardships would, in their opinion result from rigidly enforcing it. Such relaxation, however must only be for limited periods and the power to permit it must not be delegated. There will be no restriction, however, on the use in tents during official tour of campfurniture purchased before, the issue of the Government order referred to in note 1 above, though it be of a kind intended for private rather than official use.

Collection of wood and grass

38. All Government servants touring in the Almora, Garhwal Chamoli, Pithoragarh, Uttarkashi and Tehri-Garhwal Districts are authorized to meet from their respective contingent grants expenditure incurred on the employment of extra coolies for the collection of wood and grass, subject to the condition, that their contingent grant is not exceeded.

Water proof-capes

39. Waterproof capes, with hoods, may be supplied to members of the regulation staff of the Headworks Division, Sarda Canal, and the Rohilkhand Canals Division, annually, at a total cost not exceeding Rs. 170 in the year for both the divisions.

The sowars attached to the various divisions on the Open and Sarda Canals who carry dak may also be supplied with waterproof capes once every two years. The members of the regulation staff of the Northern Division, Ganga Canal, may also be supplied with waterproof capes at a total cost of Rs. 250 every fourth year.

Waterproof capes or umbrellas may be supplied to orderly peons and peons serving in the divisional offices and district offices in the Kumaun and Garhwal Divisions and to the peons attached to technical institutions or schemes run by the Industries Department in the areas mentioned above at sanctioned rates every fourth and second year respectively.

Waterproof capes with hoods may also be supplied to Shepherds and Master Shepherd working at the Stud Ram Centres in the State at the sanctioned rate renewable every fourth year.

Installation of Telephones

40. Telephones involve recurring expenditure and no Government servant should get any telephone installed until he receives the orders of the Government—

(a) sanctioning the installation ; and

(b) informing him that necessary funds have been allotted.

NOTE—In certain cases powers have been delegated to subordinate authorities to sanction installation of telephones. A list of such authorities will be found in Statement VI of the FHB. Vol. I (Book of Financial Powers).

Motor Transport

41. (a) All touring Government servants are authorized to use motor transport instead of bullock carts or camels for the conveyance of their camp equipment. They will be entitled to draw the actual running expenses limited to the amounts that would be admissible had bullocks carts or camels been used.

NOTES—(1) The rates of hire for carts and camels will be fixed by the District Officer and published in the Uttar Pradesh Gazette at the beginning of each touring seasons.

(2) A list of touring Government servants together with the scales of bullock carts and camels allowed for the carriage of tents and records is given in paragraph 268 of the Manual of Government Orders.

(b) All claims for the cost of the carriage of tents and records by motor transport should be supported by a certificate from the touring Government servant concerned to the effect that he did not travel in the conveyance used, or if he did travel in it, that he has not drawn mileage allowance for the journey.

(c) Charges for the carriage of camp equipment by motor transport will be audited by the Inspectorate of Offices (see note to paragraph 177).

Hot and cold weather charges for office rooms at officer's residences

42. Expenditure incurred on electrical energy, khas tatties, the employment of punkha coolies or any other item debitable to "Hot and Cold Weather" charges for office rooms at officer's residence should not be debited to contingencies even if such rooms are used partially or exclusively by stenographers or other members of the officer's staff, but should be borne by the officers themselves, except in case where any specific rule or order provides otherwise.

Exception—(1) The provisions of the above paragraph do not apply to the office portion where a building is partly used as a residence and partly as a general office, and the Government servant, to whom the residence is allotted, is not required to pay any rent for the portion used as an office and there are separate meter for the office portion and the residential portion.

Exception—(2) The provision of the above paragraph do not also apply to the expenditure incurred on electrical energy for the office room, stenographer's room and visitor's room at the residence of Collectors and District Magistrates provided there are separate meters for the above mentioned portions and the residential portion.

APPENDIX X-A

GENERAL RULES RELATING TO DISCRETIONARY GRANTS BY THE CHIEF MINISTER/A CABINET MINISTER, UTTAR PRADESH GOVERNMENT.

In exercise of the power conferred by Clause (2) of Article 283 of the Constitution of India, the Governor of Uttar Pradesh is pleased to make the following general rules relating to discretionary grants by the following general rules relating to discretionary grants by the Chief Minister/A Cabinet Minister, Uttar Pradesh :—

1. Subject to the vote of the State Legislature, an allotment may be placed annually at the disposal of the Chief Minister/A Cabinet Minister, Uttar Pradesh, for sanctioning grants, at the discretion of the Minister, to individuals or institutions for purposes specified in the rules framed by concerned departments. The allotment shall not be supplemented by re-appropriation of funds from any other provision in the Budget.

2. The concerned Administrative Department shall frame detailed rules mentioning the purposes and conditions governing expenditure from the discretionary grant with the concurrence of Finance Department which should contain the following general conditions :—

- (a) Grants may be sanctioned to individuals or institutions which deserve assistance from public funds.
 - (b) The grants shall be of non-recurring nature. It is also not intended that any subscription of a purely private nature should be met out of the discretionary grant.
 - (c) The rules should clearly specify the items and purposes for which a grant may be sanctioned. It should be ensured that grants are not sanctioned for such purposes or items for which specific provision exists in the normal budget.
 - (d) A maximum monetary limit should be laid down for an individual grant.
 - (e) All expenditure from the grant shall be subject to audit by the Accountant General, Uttar Pradesh, to whom a copy of the order sanctioning the grant and the payee's receipt (Stamped if necessary) shall be furnished by the department concerned.
 - (f) An officer of the department should be nominated, who shall inspect the accounts of the grantee in cases where the amount of the grant is Rs. 1,000 or above.
 - (g) Before releasing a grant the Administrative Department shall obtain from the grantee, a certificate to the effect that the grantee has not received or applied for similar assistance out of the discretionary grant at the disposal of any other Minister of the State Government.
 - (h) The grant should be utilized by the grantee within the specified period from the date of its drawal, failing which the grant or the unspent portion thereof, as the case may be, shall be refunded to the State Government in one lump sum.
 - (i) The department concerned shall on or before September 30, of the year following that to which the grant relates, forward to the Audit office a proper utilization certificate showing whether the conditions and purposes of the grant have been duly fulfilled.
 - (j) No grant or expenditure shall be sanctioned from the discretionary grant three months prior to a General election or a bye-election. In the case of a bye-election this rule will apply to such grants only which are payable within the concerned constituency.
3. The orders sanctioning payment of grants will issue from the Administrative Department who shall also maintain proper accounts in this behalf. A copy of each such order shall be sent by that Department to the Audit Office under its own signature.

APPENDIX XI

[See Chapter IX, paragraph 198]

Rules for the payment of compensation for land taken up under the Land Acquisition Act I of 1894 (Government of India Finance Department, Resolution no. 2209-A, dated the 10th May, 1895—as modified by Finance Department, no. 3469-A, dated the 12th August, 1896, no. 4166-A, dated the 21st September, 1897, no. 1605-A, dated the 3rd April, 1900, and no. 289-A, dated the 19th March, 1914).

NOTE—Unless, there is 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 Government also.

LAND ACQUISITION OFFICERS

1. After all preliminaries in respect to estimate, etc., that may be required under rules in departmental rules in force for the time being, have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is appointed solely for the purpose of acquiring land for the Public Works Department and invested with powers of a Collector under the Act; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE ACT

2. Government servants appointed solely for the purpose of acquiring land for the Public Works Department, being invested with the power of a Collector under the Act are regarded as public works disbursers and are supplied with funds in the manner prescribed for the works outlay of public works officers. The following procedure shall be observed by such Government servants.

3. When an award is made under section 11 of the Act, the special officer shall have a statement prepared in the appended form (marked 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 and copy. A subsidiary statement in form AA giving particulars regarding the acceptance by the persons concerned, of the amounts entered 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.

4. 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 (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof 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.

5. 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 a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. 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 special 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 deposits payable to the persons to whom they are respectively due, and vouched for in 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 charged off 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 undisbursed 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 for 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 be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payment by money order :

(i) No sums exceeding Rs. 250 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....." 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 acknowledgment duly signed by the payee it should be attached to the usual receipt in form C on 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. The Accountant General will accept such voucher with the money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence by cash/cheque" in form C the words "paid by money order" shall be substituted.

7. In cases where payment is made by money order under the note under rule 6, the Accountant General will accept a receipt for the amount entered in the award statement, less the amount of money order fee, as a valid receipt for the full amount entered in the 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 form C, containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. 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.

9. The special officer shall forward the separate receipts of the payees or the acquittance roll as the case may be, to the Accountant General when forwarding to him the account of the month in which the payments are made.

10. 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 by 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. The amounts deposited in the Court will be charged off 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.

11. One of the copies of the receipt in form D referred to in rule 10 should be forwarded by the Collector to the Accountant General with the accounts of the month in which the payments are made, the other being kept in his office.

12. 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.

13. 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. The use of cheques should be safeguarded by a strict observance of the following rules :

- (1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers and each book should contain its own serial number.
- (2) The serial number of the cheque-book and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.
- (3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.
- (4) The cheque should be filled up by the Land Acquisition Officer, with his own hand, as well as figures, and cheques should be enfaced "under Rs."
- (5) A periodical examination pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

13-A. The Land Acquisition Officers who are specially appointed to conduct land acquisition proceedings under the Land Acquisition Act, 1894, for the Irrigation Department, must apply to the Executive Engineer concerned for funds required by them for such proceedings and must also submit regular accounts of the expenditure incurred by them to the Executive Engineer, for preliminary audit by the divisional accountant and incorporation in the monthly account of the division which are submitted to the Accountant General. The procedure to be followed in the maintenance of such accounts should be that prescribed for sub-divisional officers of the Public Works Department.

Payments under the Act after the special officer is relieved of this special duties

14. In any case in which a reference is made to 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

15. 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 disbursing officer, but draws money for payment due under his award from the Treasury.

16. 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 3 and 4. Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in rule 5, and a subsidiary statement in form AA should, if necessary, be furnished as laid down in rule 3. The procedure laid down in rule 6 should also be observed by such Collector or civil officer.

17. 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 a 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.

18. The receipt referred to in rule 17 shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant General.

19. For payments into Civil Courts Deposits the procedure laid down in rules 10 to 12 should be observed.

20. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of 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 "Pay" or he may draw the total amount to be disbursed by him under the award on his own receipts as an advance, and after making the payments forward the receipt 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.

Procedure when no money compensation is paid

21. In case 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 Government land given in exchange and the capitalized value of the abatement of land revenue should be charged against advances of funds (rule 23 below) made by that body.

Investment of compensation money deposited in Court

22. Investments under sections 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, Calcutta, and purchase of land should be effected under the Court's orders through the Collector or other revenue authority. The Reserve Bank of India will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit adjustment and recovery of payments on behalf of a department of the Central Government or bodies financially independent of Government.

23. (i) In any case in which land is acquired for a municipality or other body financially independent of Government or for a department of the Central Government, the State Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body or department, shall be made and audited as if the land were being acquired for the State Government. If the State Government issue such an order the Collector or other officer who makes payments on account of the land acquired shall draw fund from the Treasury and make payments in the manner laid down in these rules using the forms prescribed, and shall tender his accounts to the Accountant General.

(ii) The entire cost of the acquisition proceedings in respect of a municipality or other body financially independent of Government shall be payable by the municipality or other body concerned in the manner laid down below :

The estimated cost of the acquisition will be paid to credit of Government in advance on such dates in such instalments as the Government may in each case direct. The Collector shall estimate as closely as possible the amount required for the advance deposit. When a deposit proves insufficient the Collector will similarly arrange for additional credit. These advance payments should be credited in the Treasury accounts to a special deposit head under "Civil Deposits—for work done for public bodies or

individuals." All charges will be debited to the deposit account of the municipality or other body concerned in accordance with rule 24.

(iii) In case land is acquired for a department of the Central Government, under section 127 of the Government of India Act, the Central Government shall pay in full the amount of compensation payable to the owners of the land and all incidental charges (e.g. Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff, fees payable to a private counsel or a Government pleader, and contingencies). The department concerned of the Central Government will make a specified allotment for these charges which will be intimated to the Collector or other officer when acquisition proceedings are being initiated or as soon after the commencement of proceedings as possible. The compensation and all other charges mentioned above shall be recovered in accordance with rule 24.

The State Government will not realize anything from the Central Government towards the cost, including contributions for leave and pension, of the staff which it employs for acquiring land for the Central Government under section 127 of the Government of India Act. But if the State Government find it necessary for the purpose to employ staff in addition to their normal land acquisition establishment, such special cases will be reported to the Central Government who may make exgratia payments towards the cost of such extra staff.

24. (1) Charges connected with acquisition proceedings to be realized from the Central Government in accordance with rule 23 will be regulated as follows :

(1) Compensation—Debit will be direct to the allotment specially made for the purpose by the Central Government, which will be intimated to the Collector as indicated in rule 23.

(2) Incidental charges—

(a) Fees and travelling allowance to a Government pleader—When a Government pleader is engaged solely on an acquisition case for a department of the Central Government the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and charge it to the specific allotment. When however, a Government pleader is only partly engaged on such an acquisition case a proportionate share only should be debited to Central allotment. For this purpose the Legal Remembrancer will calculate the share and will prepare a separate bill which he will send to the Collector who will make direct payment, and debit the charge to the Central allotment.

(b) Fees to a counsel other than a Government pleader—When such a counsel is engaged the Legal Remembrancer will accept the bill and send it to the Collector who should make direct payment and debit the charge to the Central allotment.

(c) Other incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies—The procedure varies according to circumstances and the debit will be in one of the following three categories :

(i) When an officer and his staff are solely employed on a Central acquisition case the total expenditure should be debited to the Central allotment. But, in the first place, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the Central Government from time to time, and in any case before the close of each financial year. The credit in the State account corresponding to the debit raised against the Central Government should be shown as a deduction from charges except when recovery cannot be effected in the same year in which the expenditure was incurred, when it will be shown as a receipt under the head "Miscellaneous—Collection of payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for the Central Government, the State Government will recover from the Central Government a percentage on account of the charges mentioned in this sub clause based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge as in (i) will, in the first instance, be met from the revenues of the State but will subsequently be debited to the Central revenues and credited in the State account in the manner explained in clause (c) (i) above.

(iii) When an officer and his staff are employed on an acquisition work which is partly Central, partly State, and partly for bodies financially independent of Government the cost should be shared by means of a prorata distribution. In the first instance, the whole cost will be debited to the revenues of the State, and distribution in proportion to the cost of acquisition for the various parties the share of the Central Government and other bodies being recovered and adjusted from time to time and before the close of each financial year, as explained in clause (c) (i) above or under II (d) (i).

II—In the case of a municipality or other body financially independent of Government the following procedure will be observed in regard to recovery of charges connected with land acquisition proceedings:

(a) Compensation—This will be debited direct to the deposit account of the municipality or other body concerned.

(b) Fees and Travelling Allowance to a Government Pleader—In such cases the Legal Remembrancer will after verification accept the bill and send it to the collector who will make direct payment to the Government pleader and debit it to the deposit account concerned. (Correction Slip No. 97 Dated April 18, 1991) [Vitta (Lekha) Anubhag-1, File No. 15(7)-81]

(c) Fees to a counsel other than a Government pleader—Such charges will be rare, but if there are any, the Legal Remembrancer should accept the bill and send it to the Collector who will make direct payment and debit it to the deposit account concerned.

(d) Pay of the Land Acquisition Officer and his staff and incidental charges such as Court expenses in the event of a reference to the Civil Court, expenses incurred in surveying and marking out the land, damages paid under section 5 of the Land Acquisition Act, 1894, travelling expenses of the land acquisition staff and contingencies :—

(i) Cases where an officer and his staff are solely employed on an acquisition case for a municipality or other body will be rare. But if such a case does arise and the pay and incidental charges are readily distinguishable, the total expenditure should be debited to the deposit account of the body concerned. In the first place, however, the charge should be met from the appropriation for temporary land acquisition staff in the State budget, a debit being raised against the deposit account from time to time and before the close of each financial year. The State account will receive a corresponding credit which will be shown as a deduction from charges. If, however, recovery cannot be effected in the same year in which the expenditure was incurred, the credit in the State account will be shown as receipts under the head "Miscellaneous receipts—Collection or payments for services rendered—Other recoveries."

(ii) When an officer and his staff are not wholly employed on an acquisition case for a municipality or other body the Government should recover from it a percentage on account of pay and incidental charges based on the cost of the acquisition. The district officer will fix the percentage having regard to the labour and expenditure involved in each case. The charge will, in the first instance, be met from the revenues of the State but will subsequently be debited to the deposit account and credited in the State account in the manner indicated in clause (d) (i) above.

(e) Contribution for leave and pension—In all cases recovery on account of leave and pensionary contribution should be made if additional staff is actually entertained for the land acquisition work. The recovery should be made from time to time, and in any case before the close of each financial year. The

recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of the establishment is debited, while the recoveries representing the pensionary contributions should be credited to 2066— Contributions and recoveries towards pension and other Remittance Benefits. (see also footnote—1 below list of Major Heads.)

25. All charges should be supported whenever possible by the prescribed vouchers; when these cannot be furnished at once, the Accountant General will place the items under objections, till the necessary vouchers have been obtained.

26. If the awarding officer at any time has in hand any sum in excess of immediate requirements he should repay it into the Treasury for credit to the deposit account. Any balance of the sum originally allotted by the Central Government will be surrendered to that Government at the end of the acquisition proceedings. In the case of a municipality or other body any balance of the sum originally credited to the special deposit head, 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 10.

FORM A

No. and date of statement _____

Date of award _____

Name of work for which land has been acquired _____

No. and date of declaration in _____ Gazette, viz. 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 State _____ no. _____ on the Revenue Roll of the district of _____ pargana _____

No. and date of the letter conveying allotment of funds _____

Major, minor and detailed head of account under which the charge is finally adjustable _____

1	2	3	4	5	6	7	8	*9	*10
Serial no.	Name of persons to whom payment is due under the	Area of land	Abatement of land revenue	A valuation of any building that may be taken upon	Total amount due to each person, including the amount shown in	Distribution of the amount in column 6 taken from the subsidiary	Remarks	No. and date of voucher	Date on which possession of the land was handed over to the departmental authorities for whom it is acquired

	award			the land	column 5, the amount awarde d for the land, interest, costs, and any other amount s due to the payee in connexi on with the acquisit ion of the land	statemen t AA		N o.	Da te	Da te	Refere nce to the report stating the date
			Rs. p.	Rs. p.	Rs. p.						

*To be filled up in the Accountant General's Office.

NOTES—(1) Each award statement should be confined to the lands to be taken under one declaration, i.e. the awards 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 declaration.

(2) Regarding column 7 see note to statement AA.

FORM AA

Particulars regarding the acceptance by the persons concerned of amounts entered in award statement no.____, dated____

Name of work for which land has been acquired____

No. and date of declaration in____ Gazette, viz. no.____, dated____ page____

No. and date of the letter conveying allotment of funds____

Major, minor and detailed head of account under which the charge is finally adjustable____

1	2	3			
Serial no. in the	Name of person	Particulars of amount entered in column 6 of the award statement			
		a	b	c	d

statement of award under section 11 of the Act	to whom payment is made under the award	Amount accepted without protest	Amount accepted under protest	Amount deposited in Court		Amount undischarged owing to non-attendance, and the Treasury in which it is deposited	
				Amount	Court	Reasons for depositing	
		Rs. p.	Rs. p.	Rs.p.			

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 7 of the statement A 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

No. and date of statement_____

Name of work for which 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

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

1	2	3	4	5	6	7	8
Serial no. in the statement of award under section 11 of the Act	Name 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	No. and date of voucher
		Rs. p.	Rs. p.	Rs. p.	Rs. p.		

FORM C	FORM C
No. of voucher_____	No. of voucher_____

Name of work for which the land has been acquired_____	Name of work for which the land has been acquired_____
No. and date of the letter conveying allotment of funds_____	No. and date of the letter conveying allotment of funds_____
Major, minor and detailed head of account under which the charge is finally adjustable_____	Major, minor and detailed head of account under which the charge is finally adjustable_____
No. and date of declaration in _____ Gazette, viz. no. _____ dated _____	No. and date of declaration in _____ Gazette, viz. no. _____ dated _____
Serial no._____in award statement no._____, dated_____	Serial no._____in award statement no._____, dated_____
Name of payee_____	Name of payee_____
I, _____ of _____	I, _____ of _____
pargana_____, zila_____	pargana_____, zila_____
do hereby acknowledge to have received Rs._____	do hereby acknowledge to have received Rs._____
_____on account of cost of land taken up by Government as detailed on reverse	_____on account of cost of land taken up by Government as detailed on reverse
Signature of payee	Signature of payee
Locality	Locality
NOTE.—The receipt should be in Hindi or English.	NOTE.—The receipt should be in Hindi or English.

(Reverse of Form C)

DETAILS OF LAND, ETC. AND THEIR VALUES	DETAILS OF LAND, ETC. AND THEIR VALUES
Mauza_____, pargana_____, zila	Mauza_____, pargana_____, zila
Land _____ bigha, _____ cotta _____ chuttak	Land _____ bigha, _____ cotta _____ chuttak
Value_____Rupees_____Paise _____	Value_____Rupees_____Paise _____

FORM CC

Consolidated voucher for payment made during_____, 19 . in accordance with award statement no._____dated_____on account of land acquired for_____in the district of_____tahsil_____, mauza_____

No. and date of the letter conveying allotment of funds_____

Major, minor and detailed head of account under which the charge is finally adjustable_____

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				

in cash

Paid in my presence* by cheque to the above persons the total sum of rupees* _____Paise_____only

Dated the _____, 19 .

Signature of Officer.

*In words.

FORM D					FORM D					FORM D				
Name of work for which land has been acquired _____					Name of work for which land has been acquired _____					Name of work for which land has been acquired _____				
No. and date of the letter conveying allotment of funds_____					No. and date of the letter conveying allotment of funds_____					No. and date of the letter conveying allotment of funds_____				
Major, Minor and detailed head of account under which the charge is finally adjustable_____					Major, Minor and detailed head of account under which the charge is finally adjustable_____					Major, Minor and detailed head of account under which the charge is finally adjustable_____				
To the Judge of the Court at_____					To the Judge of the Court at_____					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 :					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 :					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 :				
Serial no. in award	Name of party	Area of land	Amount payable to each	Remarks	Serial no. in award	Name of party	Area of land	Amount payable to each	Remarks	Serial no. in award	Name of party	Area of land	Amount payable to each	Remarks

d state men t no.	s				d state men t no.	s				d state men t no.	s					
	To tal	He ctar e	R s.	p .			To tal	He ctar e	R s.	p .			To tal	He ctar e	R s.	p .
Land Acquisition Officer.					Land Acquisition Officer.					Land Acquisition Officer.						
Dated____, 19 .					Dated____, 19 .					Dated____, 19 .						
Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.						
Judge.					Judge.					Judge.						
NOTE—This form should be used when the amounts of compensation due are sent to a Civil Court for Deposit.					NOTE—This form should be used when the amounts of compensation due are sent to a Civil Court for Deposit.					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_____					Name of work for which land has been acquired_____				
Number and date of the letter conveying allotment of funds_____					Number and date of the letter conveying allotment of funds_____				
Major, minor and detailed head of account under which the charge is finally adjustable_____					Major, minor and detailed head of account under which the charge is finally adjustable_____				
To the Officer in-charge of_____ Treasury.					To the Officer in-charge of_____ Treasury.				
Please receive for transfer to credit of revenue deposits the sum of Rs._____ on account of compensation for land taken up for the above purpose, payable as detailed below.					Please receive for transfer to credit of revenue deposits the sum of Rs._____ on account of compensation for land taken up for the above purpose, payable as detailed below.				
Serial no. in award statemen t no.	Names of person s to whom due	Area of land	Amoun t payable to each	Remark s	Serial no. in award statemen t no.	Names of person s to whom due	Area of land	Amoun t payable to each	Remark s
		Hectar e	Rs . p.				Hectar e	Rs. p .	
	Total					Total			

Dated____, 19 . Land Acquisition Officer.	Dated____, 19 . Land Acquisition Officer.
Received the above amount and credited to revenue deposits.	Received the above amount and credited to revenue deposits.
Treasury Officer.	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.	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.

XII— [Deleted]

XIII— [Deleted]

XIV— [Deleted]

XIV-A— [Deleted]

APPENDIX XV

List of vouchers (bills cheques etc.) referred to in the Account Rules and their period of currency

Description	Period of currency
(1) Cheques of the Military Department.	Three months after the month of issue.
(2) Other cheques	Three months from the month of issue, thus a cheque issued on any date of January will be payable by 30th April vide paragraph 62. This amendment made vide C. S. no. 98 dated 16-03-1992 [File No. 15(3)/90 Vitta (Lekha) Anubhag-1]
(3) Bank Drafts	Three account years after that in which they are issued—vide paragraph 335.
(4) Bank Drafts relating to Policemen's remittances.	Six months from the date of issue—vide paragraph 339.
(5) Letters of credit with the following exception.	Till the end of the financial year in which they are issued—vide paragraph 442.
(a) Railway Department.	Six months after the expiration
(b) The Irrigation officer	of the financial year in which the letter of credit was issued.
(c) Post and telegraphs	For post office at close of month for which issued. For telegraph services the balance does not lapse at the end of the official year, but if such balance is not operated on in the meantime it will lapse six months after expiration of the financial year in which the letter of credit was issued—vide paragraph 443.

(d) Survey Department	At the end of the month following the period for which issued or in the case of special letters of credit [paragraph 602 (c)] after one month from the date of issue—vide paragraph 443.
(6) Cash orders	Three months from the date of issue—vide paragraph 451.
(7) Payment order on bank	Ten days—vide paragraph 501.
(8) Pension payment orders	One year from the date of issue—vide article 956, Civil Service Regulations.

APPENDIX XV

List of vouchers (bills cheques etc.) referred to in the Account Rules and their period of currency

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(4) Bank Drafts relating to Policemen's remittances.	Six months from the date of issue—vide paragraph 339.
(5) Letters of credit with the following exception.	Till the end of the financial year in which they are issued—vide paragraph 442.
(a) Railway Department.	Six months after the expiration
(b) The Irrigation officer	of the financial year in which the letter of credit was issued.
(c) Post and telegraphs	For post office at close of month for which issued. For telegraph services the balance does not lapse at the end of the official year, but if such balance is not operated on in the meantime it will lapse six months after expiration of the financial year in which the letter of credit was issued—vide paragraph 443.
(d) Survey Department	At the end of the month following the period for which issued or in the case of special letters of credit [paragraph 602 (c)] after one month from the date of issue—vide paragraph 443.
(6) Cash orders	Three months from the date of issue—vide paragraph 451.
(7) Payment order on bank	Ten days—vide paragraph 501.
(8) Pension payment orders	One year from the date of issue—vide article 956, Civil

APPENDIX XVI

[See Chapter III, paragraph 85-A]

Rules regarding the destruction of accounts records in offices rendering accounts to Accountant General

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consisting therewith as may hereafter be prescribed :

(a) The following should on no account be destroyed :

(i) Records connected with expenditure which is within the statute of limitation;

(ii) Records connected with expenditure on projects, schemes or works not completed, although beyond the period of limitation;

(iii) Records connected with claims to service and personal matters affecting persons in the service;

(iv) Orders and sanction of a permanent character, until revised;

(b) The following should be preserved for not less than the periods specified against them :

Description of records	Period of preservation expressed in complete year	
1	2	3
Register of contingent expenditure	5	...
Sub-vouchers for sums of Rs. 1,000 or less pertaining to contingencies.	3	Or till the inspections by the Inspectorate of offices and the audit staff of the Accountant General's office whichever is earlier.
Detailed budget estimates of an office	5	...
Travelling allowance bills and acquittance rolls relating thereto.	3	...
Service books	...	See Subsidiary Rule 136-A of the Financial Handbook, Volume II.
Leave accounts of non-gazetted Government servants.	3	After death or retirement.
Cases in which invalid pensions have been sanctioned .	25	...

Other pension cases	5	After retirement.
Statement of monthly expenditure and correspondence relating to discrepancy in figures.		2 years or till the reconciliation is finally completed whichever is earlier.
		[Correction slip no.5 dated 09-06-1981] [Financial (Accounts) Section 1- File No.15(4)80]
Mortality returns of pensioners	5	...
Duplicate copies of receipts in used receipt book (form no. 1)	6	...
Pay bills and acquittance rolls where these are maintained separately, of Government servants.	35	...

NOTES—(1) Before any paybills are destroyed verification of temporary and officiating service as recorded in the service books or service rolls(as the case may be), must be made in accordance with the instructions contained in Subsidiary Rule 137 of the Financial Handbook, Volume II.

(2) The periods of preservation of accounts records in the Public Works Offices are prescribed separately by the Government.

(c) Where a minimum period after which any record may be destroyed has been prescribed, Heads of Departments and Divisional or District Officers may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period.

(d) 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 Indian Audit Department should be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.

(e) Full details should be maintained permanently in each office of all records destroyed from time to time.

APPENDIX XVII

Rules for the safe carriage of Government money

1. Ordinarily the cashier, where appointed in any office, should be entrusted with the handling of cash. However where no cashier is appointed or available only responsible persons should be entrusted with the carriage of Government money. For this purpose the term "responsible persons" should be deemed to include the following Government servants subject to the limit specified in each case up to which money can be entrusted to them :—

(a) A permanent peon or a temporary peon of at least 2 years service, up to Rs. 500.

- (b) A permanent peon of at least 10 years service or two ordinary peons one of which should be of at least 2 years service, up to Rs. 1,500.
- (c) Two permanent peons or an official in permanent service of Government who has furnished adequate security, up to Rs. 3,000.
- (d) A permanent official who has furnished adequate security and a peon in all other cases.

Exception—In the case of temporary Divisions, Sub-Divisions of works departments temporary offices generally manned by temporary staff, where arrangements as prescribed above are not possible, the following staff would be considered the minimum escort required for the carriage of money :—

- (a) A temporary peon of at least one years' service, up to Rs. 500.
- (b) An official of at least one years' service who has furnished a security of not less than Rs. 500 and a peon, up to Rs. 3,000.
- (c) One senior subordinate of the office and a peon in all other cases.

2. In special or emergent cases, the responsible authority may deviate from the above rule, but in all case he will be responsible for taking such precautions for the safety of the money as are possible in the circumstances.

APPENDIX XVIII

[See Chapter XII, paragraph 260]

Rules for purchase of Stores (including Printing and Stationery Stores) required for use in Government Departments

Preamble

The policy of the Government of Uttar Pradesh is to make their purchases of stores (including paper and stationery) for the public service in such way as to encourage the development of the industries of the country in general and of the Uttar Pradesh in particular to the utmost possible extent consistent with economy and efficiency, and the following rules are prescribed in accordance with this policy.

2. In order to give effect to the above policy preference in making purchases will be given in the following order :

- (1) Firstly, to articles which are produced in India in the form of raw materials, or are manufactured in India from raw materials produced in India, provided that the quality is sufficiently good for the purpose.
- (2) Secondly, to articles wholly or partially manufactured in India from imported materials, provided that the quality is sufficiently good for the purpose.
- (3) Thirdly, to articles of foreign manufacture held in stock in India, provided that they are of suitable type and requisite quality.
- (4) Fourthly, to articles manufactured abroad which need to be specially imported.

3. Subject to the above, and to such limitations as may be prescribed by the Government, the Director of Industries may, when he is satisfied that such a measure is justified, allow a limited degree of preference in respect of price, quality or finish to articles produced or manufactured in India either wholly or in part.

4. Purchases shall be made through the Stores Purchase Section of the Industries Department, except when otherwise provided in the rules or where the Director of Industries authorizes the direct purchase of any article which in his opinion can most conveniently or cheaply be purchased by indenting officers.

NOTE—For instruction relating to the preamble, see Annexure A.

Rules

Rule 1—Save as provided in rule 7, all articles required to be purchased for the public service shall be purchased on the condition that delivery shall be made in India for payment in rupees in India.

NOTE—During the period of war, when there is difficulty in the submission of quotations for supply of articles of foreign manufacture on c.i.f. basis to Indian ports, alternative quotations may be considered from Indian firms who are agents of foreign concerns, i.e. (1) f.o.b. overseas port quotations or (2) c.i.f. Indian port quotations. A sum approximately equivalent to the amount of freight insurance and handling charges should be added to the f.o.b. quotations for purposes of comparison. This procedure of obtaining f.o.b. quotations will not apply in case of articles such as plant and machinery which are purchased for installation and test in India before payment.

Rule 2—Tenders shall be invited—in India, and abroad also when considered desirable—for the supply of all articles which are purchased under rules 1, 3 and 4, unless the value of the order to be placed is small or sufficient reasons to be recorded exist which indicate that it is not in the public interest to call for tenders. No tender which fails to comply with the condition as to delivery and payment prescribed in rule 1 shall be accepted.

NOTE—Tenders from foreign firms giving quotations in rupees for c.i.f. delivery of goods in Indian cities may be considered and accepted subject to such change in price as may be affected by exchange fluctuations during the war and till such time as the normal conditions are not restored. The date of ruling rate of exchange will be decided from the date of shipment or date of receipt and acceptance of orders by firms or from the date of shipping documents.

Rule 3—All articles, whether manufactured in India or abroad, shall be subject to inspection before acceptance, and articles for which specifications and/or tests have been prescribed by competent authority shall be required to conform to such specifications and/or to satisfy the prescribed test or tests which may be carried out during manufacture or before or after despatch from the suppliers' premises.

Rule 4—(1) Except as provided in rule 7 (1) of these rules, all plant and machinery shall be purchased in India, through the Director of Industries, under an arrangement that no payment shall be made till the plant and machinery have been erected and fully tested under full working conditions. In exceptional cases, however, where any part payments, are necessary before requisite tests are complete, the previous approval of Government in the Finance Department should be obtained.

(2) Other important iron and steel works shall be obtained only from firms approved by the Director of Industries and entered in a list as corrected from time to time by him.

(3) Purchases referred to in sub-rules (1) and (2) above shall be made or arranged for by the Director of Industries in agreement with the indenting officer. In case of disagreement, the former may refer the matter to the Head of the Department concerned, and, if the Director of Industries and the Head of the Department cannot agree, he should refer it to the Government in the Industries Department.

NOTES—By "important or steel works" are meant articles of iron or steel which form important components of the project in hand, e.g. bridge girders and roof trusses, built up in the firms workshops and supplied for erection, in such section as may be convenient and rolled steel beams, rails, or other sections cut to length or otherwise prepared at the firms workshops to suit the indenting officer's requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is

essential to the security of the project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specification.

(2) Applications for inclusion in the list of contractors under this rule should be made to the Director of Industries direct by the firm with a full statement of the reasons which in its opinion justifies such inclusion. The inclusion should be considered by the Director of Industries in consultation with the Chief Engineers, Public Works Department, and Irrigation Department. If the Director of Industries does not agree with the Chief Engineer concerned, he should refer the matter to Government in the Industries Department.

Rule 5—(i) In the case of works let out on contracts, provision should be made in the contract agreements (a) that the contractors must obtain articles required for the construction of such works from the firms with which the Director of Industries has made arrangements and (b) that in the case of articles for which the Director of Industries has made no arrangements, but has, in consultation with consuming departments, prescribed specifications and or tests, they conform to such specifications and or such tests.

(ii) The contracting officer shall be free to allow contractors to make their own arrangements to his satisfaction and without reference to the Director of Industries, for such articles required for the construction of works for which the Director of Industries has made no arrangements or for which no specifications and/or tests have been prescribed at the time of issuing tender notices.

(iii) The contracting officer shall be free to reject any article supplied which may not be up to the specifications/samples under which the articles were supplied. Copies of these specifications/samples shall be supplied to the contracting officer by the Director of Industries. The contracting firm shall have a right to appeal to the Director of Industries.

Rule 6—Nothing in these rules shall be deemed to prohibit the purchase of articles by one department from another.

Rule 7—(1) In special cases where suitable purchases cannot be made in India, plant and machinery may, with the previous sanction of Government, be obtained from abroad, provided the following conditions are satisfied :

(a) The supplying firm is borne on the list of the Central Government and has been exempted from furnishing a security deposit or has responsible agents in India who are borne on the list of the Central Government as being exempt from furnishing a security deposit.

(b) In the case of supplies from England inspection and test are arranged for wherever possible through the expert employed by the High Commissioner for India.

(c) The orders for well-known types of machinery and plant costing more than Rs. 5,000 approximate as nearly as possible to the standard types of recognized engineering firms.

(d) The orders shall ordinarily be placed through the Indian Stores Department of the High Commissioner for India, but in special cases with the sanction of Government an order may be placed direct.

(2) The articles enumerated in Annexure B, or any other articles of a special or usual character, may, when suitable and economical purchases cannot be made in accordance with the preceding rules, be obtained by the officers specially authorized as mentioned in Annexure C without reference to those rules, subject to the condition that the purchasing officer may at his discretion either obtain the article that he requires by indent on the Indian Store Department, London, or purchase it direct from

manufactures or dealers abroad. Where resort is had to direct purchase from manufacturers or dealers abroad tenders shall, whenever practicable, be first obtained.

(3) When orders are placed on the basis of delivery free on board vessel at port of despatch, arrangements for the shipment of the store shall be entrusted to the Director General, Indian Stores Department, London.

(4) When articles are purchased abroad under this rule through the agency of the Indian Stores Department, London, payment shall be made by the department. In other cases payment shall be made—

(i) in countries other than Great Britain and Northern Ireland, direct to the suppliers by the purchasing officer;

(ii) Great Britain and Northern Ireland, through the High Commissioner for India.

NOTE—The procedure mentioned in Annexure D shall be followed in making payments in regard to purchase of Stores by the Public Works Divisional Officers, however, the procedure laid down in Appendix XIV of the Financial Handbook, Volume VI will also be followed.

Rule 8—In cases of emergency, when inconvenience to the public service is likely to be caused by waiting to obtain an article through the Stores Purchase Section, a Head of Office can make purchase in India, articles both of foreign and indigenous make, up to a limit of Rs. 4,000 at a time. For purchases between Rs. 4,000 and Rs. 20,000 at a time, he must obtain the sanction of the head of his department. The authority sanctioning such purchase must, within fifteen days, inform the Director of Industries of the reasons which led him to exercise these emergency powers. For purchases over Rs. 20,000 the sanction of Government in the Administrative Department must be obtained.

Rule 9—The following articles may be purchased direct;

(1) Articles of a perishable and fragile nature, and inflammable and volatile articles.

(2) Spare parts of machinery or articles urgently required to effect repairs.

(3) Articles in common use and for which rate contract does not exist when the total value of the entire quantity of articles purchased for an individual work does not exceed Rs. 1000, at a time by the Head of Office and Rs. 5,000 at a time by the Head of Department.

NOTES—(1) The foregoing exception does not apply to local purchases of stationery which are governed by the Stationery Manual.

(2) The Superintendent, Printing and Stationery, may purchase any one article or any number of similar articles purchased at one time, up to Rs. 1,000 in each case, subject to maximum of Rs. 5,000 per annum.

(4) Live-stock and fodder for live-stock.

(5) Material such as bricks, sand, common timber, kankar, stone ballast, lime, country tiles, etc.

Rule 10—The Government in the Industries Department will sanction departures from these rules if the public interests so require. All applications for sanction to such departures should be made with full reasons through the Director of Industries.

Rule 11—Recoveries made from contractors on account of--

(a) delay, in the supply of stores.

(b) excess cost of the repurchase when it is found necessary to cancel a contract, and

(c) withdrawal by the contractor of the tender before the expiration of the time specified in the form of tender, should, in the first instance, be credited to a suspense head. When the amount is eventually determined it should be credited to the appropriate head of revenue as a receipt of the department concerned.

Recoveries may, where stores are indented for on capital account, be adjusted in reduction of expenditure under the capital major head concerned.

Rule 12—(1)(a) As a general rule, payment for supplies is not permissible until the articles have been received and surveyed. But in cases in which supplies are under competent authority, ordered free on rail at the station of despatch, payment may, when desirable, be made on production of railway receipt. The Accountant General will in such cases place the amount paid under objection pending the receipt of a bill based on actual measurements or in the case of shortage until the difference has been made good either by recovery from the railway or the firm concerned or by sanction of competent authority to write off the loss or shortage.

Rule 12—(1) (b). Subject to the terms and conditions laid down in annexure to this Appendix, payment up to 90 per cent of the cost of articles may be made on Railway Receipt through Bank before their actual receipt and verification. In such cases the amount required for payment shall be drawn on an abstract contingent bill (Contingent Bill form no. 16) giving full description of the charges and the number and date of the sanction permitting advance payment. As soon as the supplies are received and the payment made, a detailed contingent bill (fully voucher contingent Bill from no. 14) prepared on the basis of the actual verification measurement of the supplies along with the required sub-voucher (s) must be submitted to the Accountant General in adjustment of the advance drawn earlier quoting voucher number and date to the relevant abstract bill.

C. S. no. 58 Dated May 8, 1986.

[Vitta (Lekha) Anubhag File No. 23 (6)/80]

(2) No payment of advances to suppliers is permissible, except as provided in rule 4 (1) or paragraph 5 of Annexure D.

Rule 13—If contracts are entered into for supply of stores under these rules the instructions for entering into contracts in Appendix XIX should be complied with.

ANNEXURE A

Instructions relating to the Preamble

1. The revised rules express a definite preference for articles which are produced in India in the form of raw materials or are manufactured in India from raw materials produced in India, and also for articles wholly or partially manufactured in India from imported materials. They also extend a preference (but not in price) to articles of foreign manufacture stocked in India over those which have to be specially imported.

2. The difference in the character of the preferences which may be given should be carefully noted. In the case of the first two categories mentioned in the preamble the condition is that the quality is sufficiently good for the purpose, and for the third category that the articles are of suitable type and requisite quality. This means that articles coming under the first two categories should be accepted,

unless it is considered that the quality is definitely not up to the standard required, even though imported articles may be considered to be of better quality.

3. The other kind of preference referred to in the revised rules is a price preference, and it is enjoined that limited price preference may be given to articles produced or manufactured in India either wholly or in part. It should be noted that no price preference should be given to articles falling in the third category over those which come within the last category.

4. A strict comparison with price prevailing abroad is not required, but the underlying principle is that the preference to be accorded to Indian products is to be tempered by the consideration of economy and should discriminate between articles made from Indian and from imported raw materials.

5. Ordinarily a limited degree of price preference in favour of articles produced or manufactured in India will be justified for one or other of the following reasons :

(a) When the industry in question is expected to fill a vital gap in the economic life of the Country and is likely to take a firm root in the soil in the near future.

(b) To prevent any sudden dislocation of the labour market on a large scale.

(c) To regulate and control foreign competition specially during period of temporary trade depression abroad.

(d) To counteract the advantage to foreign industries arising from the depreciation of the currency of the country in question.

6. Price preference may be given by the Director of Industries subject to such instructions as may be issued to him by Government in the Industries Department : provided that in the case of contracts for a specific article required by one department only such price preference may not be given by the Director of Industries without the consent of the officer who controls the budget.

ANNEXURE B

[See rule 7 (2)]

List of articles that may be purchased by officers mentioned in Annexure C without reference to rules 1 to 6

(i) Seeds.

(ii) Cinchona bark.

(iii) Articles for experimental or research purposes including instruments and apparatus required by the Excise Department.

(iv) Articles required for Government Houses.

(v) Such articles as Superintendents of Vaccine Depots may require for the preparation of vaccine lymph (e.g. lanoline and glycerine).

ANNEXURE C

[see rule 7 (2)]

List of officers who are authorized to obtain direct from manufactures or dealers in England or in any other foreign country articles mentioned in Annexure B or other articles referred to in rule 7 (2).

1. Chief Conservator of Forests.

2. Chief Engineer, Public Works Department.

3. Chief Engineer, Irrigation Department.
 4. Director of Agriculture.
 5. Director, Animal Husbandry.
 6. Director of Industries.
 7. Director of Medical Health Services and Family Planning.
 8. Director of Education.
 9. Excise Commissioner.
 10. Inspector General of Prisons.
 11. Director, U. P. State Observatory, Naini Tal.
- (C. S. No. 37, dated, November 14, 1983)
[Vitta (Lekha) Anubhag, File no. 15 (3)-83]

ANNEXURE D (Vide note below rule 7)

Procedure for making payments for purchases made from overseas

Subject to the provisions of rule 7, the following procedure shall be observed in making payments for purchases made from overseas :

1. Purchases through the High Commissioner, whether in the United Kingdom or elsewhere—

(1) The officer making the purchase should send the usual indent to the High Commissioner, and should at the same time intimate to that officer the details of the budget appropriation in the Indian grant concerned to which the cost will be taken.

(2) The officer should also provide the Accountant General with full details of each indent placed with the High Commissioner.

(3) On receipt of the monthly statements of expenditure in England, the Accountant General will enter the expenditure on stores against the Indian budget appropriation concerned.

(4) Indenting officers are responsible for watching expenditure on account of indents against budget appropriations.

In respect of the budget each estimating officer should divide the provision for stores into—

(1) Stores from England;

(2) Stores in India ; and

(3) Customs duty.

Special care should be exercised by the purchasing officer in differentiating the articles purchased through the agency of the High Commissioner 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, the procedure prescribed for purchase of articles direct from suppliers should be observed.

2. Direct purchases for delivery of stores in India for purchases made in the United Kingdom—

(a) The officer making the purchase should report direct, with the necessary vouchers, to the Accountant General, who will then pre-audit the payment.

(b) At the close of each month the Accountant General will prepare a consolidated statement of the payments to be made, and purchase a sterling draft in favour of the High Commissioner for India and

forward the draft, with the necessary details of payment to be made to suppliers, to the Secretary to the High Commissioner for India.

(c) The Accountant General will then bring the cost of the sterling draft finally to account against the Indian budget appropriation concerned.

This procedure does not permit a purchasing officer to make a payment himself by bank draft or otherwise.

In the case of really urgent payments the Accountant General will authorize the High Commissioner by telegram to disburse the amount in question, and will include it in his next monthly sterling draft, making a suitable note in the statement accompanying the sterling draft. The High Commissioner will take this portion of the remittance against the payment already made by him on the authority of the telegram.

NOTES—(1) Particular care should be taken to ensure that no double payment is authorized in respect of the same item.

(2) The Accountant General, when forwarding the sterling draft to the High Commissioner, should also endorse a copy of his communication to the officer concerned in India.

(3) The procedure laid down in this rule and the directions contained in notes (1) and (2) above may be followed *mutatis mutandis* in the case of payments to be made for articles obtained by direct order from private firms and individuals in America. The bank drafts to be sent by the Accounts Officers in India in such cases, will be purchased in favour of the Director India Supply Mission, Washington.

3. For purchases made elsewhere than in the United Kingdom and America—Payments for direct purchases made elsewhere than in the United Kingdom and America may be made by the purchasing officers direct to the suppliers whether by bank draft, postal order, or otherwise.

4. Direct purchases on the f.o.b. system, whether in the United Kingdom or elsewhere.—Under clause (a) of rule 7 (1) if orders are placed on the basis of delivery free on board vessel at port of despatch, arrangement for the shipment of the stores shall be entrusted to the Director General, India Store Department, London. With a view to avoid delay in payment to suppliers in such cases the purchasing officer may, if he considers such a course desirable, authorize the suppliers to submit their bills direct to the Director General who will certify that the stores referred to in the bills have been inspected by him and despatched under his arrangements. After verification the Director General will pass the bills to the High Commissioner for payment. The amount paid will be debited to the Accountant General through the Remittance Account in the usual manner, supported by the suppliers' bills duly certified by the Director General, India Store Department, London. In cases in which it is desired to adopt this method of payment, the purchasing officers in India will give complete instructions to suppliers and the Director General, India Store Department, London. If more than one copy of a bill is required, the fact will be stated in the order, and if bills are required to be submitted on any special forms, the necessary forms will be supplied.

5. Special provisions for payment of advances for purchases of plant and machinery—When in the case of supplies from abroad payment of advances to the contracting firm is unavoidable, they shall be regulated as follows :

(a) In the case of contracts including erection, 80 per cent of the price of the plant may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port, 10 per cent of the price may be advanced when the plant is taken over after satisfactory completion of tests and the remaining 10 per cent may be paid at the end of the maintenance period. The payment on account of erection of the plant shall be made separately in proportion to the progress of the work.

(b) In the case of contracts independent of erection, 80 per cent of the price may be advanced in rupees in India against the railway receipt covering the despatch of the material from an Indian port and 20 per cent may be paid upon delivery and check at the site, or within one month of delivery, whichever is earliest : provided that if in any case the check of material cannot be carried out within one month of its delivery the matter shall be referred to the Government in the Finance Department for sanction of the advance payment.

NOTE—This direction also shall apply to similar cases in which purchases are made through the India Store Department of the High Commissioner of India; but in such cases sterling payment should be avoided, as far as possible, and arrangements should ordinarily be made for payment in India. In any case provision for sterling payment requires the previous approval of the Finance Department.

ANNEXURE 'E' [See Rule 12 (I) (b)]

Terms and conditions for payment up to 90 per cent through bank before their actual receipt and verification.

Ninety per cent payment may be made to the suppliers on Railway Receipts through Bank and remaining ten per cent on receipt and verification of the articles within thirty days on the following conditions :

(1) The facility of 90 per cent payment through bank shall be admissible to only those suppliers who are registered either with Director General Supplies and Disposals, National Small Industries Corporation U. P. Small Industries Corporation. Stores Purchase Section of Directorate of Industries. In exceptional cases the Director of Industries and the Purchase Committee shall have the right to give the facility of payment through bank to unregistered suppliers also in cases of rate contracts and quantity contracts respectively specifying the justification for doing so in writing.

(2) In rate contracts the facility of payment through bank shall be admissible to only those units/suppliers who have successfully participated in the last three rate contracts and against whom there has been no complaint.

(3) In rate contracts the suppliers shall have to furnish bank guarantee of Rs.5000 to Rs.25,000. The amount of bank guarantee shall, to the extent possible, be determined on the basis of the anticipated amount of purchases to be made against the rate contract.

In respect of quantity contracts the amount of bank guarantee shall be 10 per cent of the anticipated amount of the purchase involved, but in special circumstances the Purchase Committee shall be the right to reduce or waive the amount of bank guarantee on the merits of the case specifying justification thereof.

(4) The facility of payment through bank shall be given only in those rate contracts in which there exists arrangement for prior inspection and this facility shall not be given where such arrangement does not exist. In quantity contracts arrangement for prior inspection shall be made by the Director of Industries or with his consent by the indenting officer. In rate contracts this facility shall be given by the Director of Industries for only those items for the prior inspection of which arrangement exists with the Directorate of Industries. In the case of supply of I. S. I. marked goods. The Director of Industries/Purchase Committee may dispense with the condition of prior inspection.

(5) It will not be necessary to take a separate security in those cases in which 90 per cent payment through banks is made according to these rules after the required bank guarantee prescribing the conditions of ensuring supplies therein has been obtained from the supplier.

(6) It shall be necessary for the supplier who is given the above facility, to get the goods insured at his own cost while sending the goods by rail. This insurance will cover and compensate for all sorts of losses incurred due to theft, pilferage non delivery and other damage.

(7) The suppliers shall have to enclose the following documents to the railway built for receiving 90 per cent payment :—

(a) The details of insurance policy and the specific date by which it is necessary for the officer receiving the goods to intimate to the supplier the details of shortage (s) or damages etc. (This date should be at least after 15 days from the date of receipt of goods from the railway)

(b) A declaration to the effect that entire material, shown in the bill has been dispatched and that the same was found intact and up to the mark in all respects at the time of prior inspection.

(c) 'A' copy of the prior inspection certificate bearing the seal and signature of the inspecting officer.

(d) Ninety per cent payment through bank shall be admissible only on the basis of railway receipt and not on the basis of road transport.

(8) whatever arrangements are made by the Director of Industries for the purchase of article, he shall specify in the purchase orders the name of the firms and also the maximum amount of any one bill or full supply for which payment can thus be made through bank. It shall be the responsibility of the Director of Industries to obtain the bank guarantee maintain its account and to make recovery etc. Under the bank guarantee in case of any complaint the indenting officer who thus makes any payment shall be definitely responsible for keeping a watch on the timely receipt of the material and its inspection on priority and in case of any complaint in respect thereof as a result of which any recovery has been made against the bank guarantee he shall report the matter to the Director of Industries and ensure that requisite action is taken by keeping regular contact with Director of Industries.

(9) The responsibility attached to the Director of Industries in para (8) above, shall be that of the head of the department concerned in cases in which purchase arrangements are made by the other department itself.

(10) The responsibility to implement this scheme and to keep a watch ensuring that there occurs no loss to Government shall be of the Director of Industries in respect of those purchase arrangements which are finalised by him and in respect of purchase arrangements made by any other department itself the above responsibility shall be that of the head of the department concerned. For this purpose they will prescribe suitable procedure and can give suitable general and if need be special directives to the indenting officer, who shall be fully responsible for complying with them.

2. The facility of 90 per cent payment through bank on the above terms and conditions can be extended to those suppliers also who are prepared for prior inspection to the material at their cost by the Director General Supplies and Disposals. Inspection by D. G. S. & D. may be got done only in those cases in which the Director of Industries, U.P., Stores Purchase Section Kanpur is not in a position to do so owing to the non availability of requisite instruments and machinery. If the supplies are found defective even after inspection by D. G. S. & D., then the suppliers can be black-listed. (C. S. No. 58 Dated 8-5-1986) [Vitta (Lekha) Anubhag, File No.23(6)/80]

APPENDIX XIX

(See note below paragraph 307)

General principles to be observed by Government officers in entering into contracts or agreements on behalf of the Government

General

1. The main duty of officers entering into contracts is to see that the Government get a fair return for the money to be spent.
2. Every precaution must be taken to prevent any official from having a personal interest, direct or indirect, in a tender, contract or agreement, or from assisting a contractor in the preparation of tenders or from standing as security for him.
3. In works of great magnitude the contract deeds should be especially prepared by the Government law officers but for ordinary contracts, including all such as are based on tenders which a superintending engineer or other subordinate authority is competent to accept, such ordinary forms as may have been approved by the Government will generally suffice.
4. Even in cases where a formal written contract is not made, no order for supplies, etc. other than petty purchases up to Rs. 100, should be placed without at least a written agreement as to price. [Vitta (Lekha) Anubhag File No. 15(6)/82]
5. If the amount of the tender is likely to be beyond an officer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, submit the contract documents to the next higher authority for his approval or remarks together with a copy of the proposed advertisement for tenders and the form in which tenders are to be submitted. If the amount of the tender is likely to exceed that authority's power of acceptance, or to be of a very special nature, that authority should in like manner submit the contract documents on to the next higher authority.
6. No contract may be entered into with or on behalf of a minor, but if a contractor dies, his legal representative, even though a minor, is bound by the terms of the contract.
7. When a contract has been made with a person for a work, a second contract in connexion with the same work while the first is still in force may not be given to the same person if the sum of the contracts exceeds the power of acceptance of the authority concerned.
8. Officers will be personally responsible for any irregular engagements entered into by them in opposition to or in contravention of the rules or orders issued by Government.

Tenders

9. Whenever practicable and advantageous, contracts should be placed only after tenders have been invited. In regard to contracts for "work" or "repairs" tenders should invariably be invited for those estimated to cost Rs. 10,000 or more in the Public Works and Irrigation Departments or Rs. 2,000 or more in other departments. In the Public Works and Irrigation Department when work has to be performed within 10 kilo meters of the headquarters of a civil district where it is possible to call for tenders as laid down in paragraphs 360—364, Public Works Account Rules, the full instructions in those rules must be observed for all contracts exceeding Rs. 2,000. In cases of contracts for "supplies" reasons for not inviting tenders should be recorded if the cost of supplies exceeds Rs. 2,000.
10. Tenders should ordinarily be invited on standard forms prescribed for the purpose. (See also rule 35).
11. Sealed tenders, should be invited in the most open and public manner possible e.g., by advertisement in the Uttar Pradesh Gazette, circular communications to reputed dealers and contractors, etc. The advertisement should state the place where, the date on which, and the time when, the tenders are to be submitted and will be opened. In the case of contracts exceeding Rs. 50,000 at least one month's time from the date of advertisement or notice should be allowed. Tenders should be opened by a responsible officer and not by subordinates, in the presence of such intending contractors as may choose to attend.

12. Before giving out a minor or petty work on contract, it should be decided whether the articles included in the estimate apart from those mentioned in rule 9 of the Stores purchase Rules contained in Appendix XVIII of the Financial Handbook, Volume V, will be supplied departmentally or by the contractor.

If the articles are to be supplied departmentally they shall be purchased in accordance with the Stores Purchase Rules mentioned above, the contractor being paid only the hoisting and erecting charges if necessary. If the contractor is permitted to supply the articles, the permission should be subject to the conditions laid down in rule 5 of the Stores Purchase Rules.

13. If departmental purchase of articles for which no detailed specifications exist are to be made in conformity with the Stores Purchase Rules, the Director of Industries in the case of purchases in India and the High Commissioner for India or the supplying firm, as the case may be, in the case of purchases abroad, should be informed of the approximate quantities and expected qualities of the required articles. If it is considered desirable in any particular case, samples of the required articles may be demanded before the actual order for supply is placed and the samples should be kept carefully in sealed receptacles. In such cases the subsequent order for supply should stipulate that the full quantities of the required articles should be similar in all respects to the deposited samples.

NOTE—This rule is not applicable to purchases outside the Stores Purchases Rules.

14. Before inviting tenders, every officer should estimate his requirements for the period involved, as far as he can foresee, and regulate the time of his purchases according to the state of the market.

15. The approximate quantities of articles likely to be required should be specified in the invitation for tender.

16. Materials which are likely to depreciate or deteriorate should not be purchased long in advance of the requirements.

17. All tenders must be submitted on the prescribed form which can be obtained on application and payment where this is required. No tender should, as a rule, be considered unless it is accompanied by earnest money which should be as follows :

Amount of tender	Earnest money
	Rs.
(1) Up to Rs. 2,000	50
(2) Above Rs. 2,000 but not exceeding Rs. 5,000	100
(3) Above Rs. 5,000 Ditto Rs. 10,000	200
(4) For each additional Rs. 5,000 or part thereof, a further sum of	100

Contracting officers may fix the amounts of earnest money at rates lower than those prescribed above, if for any particular reason they consider it advisable to do so, but in no case should the earnest money be less than 1/2 per cent of the estimated value of the work.

NOTES—(1) An Executive Engineer of Public Works Department has the discretion to accept tenders without earnest money for road metal collection costing less than Rs. 5,000; and in the case of works costing less than Rs. 10,000 an executive engineer or other officer may, at his discretion, demand earnest money from all tenderers or only from the contractor whose tender is accepted.

(2) No earnest money is necessary in the case of tenders received by the Store Purchase Department.

(3) In the Forest Department tenders for works costing less than Rs. 5,000 may in the discretion of the officer calling for the tender, be accepted without earnest money.

(4) The Agricultural Engineer is authorized in case of tenders for the supply and erection of pumping-plants to dispense with the demand for earnest money in individual cases and to dispense with such demand from firms approved and listed by him for this purpose. (vide G.O. no. 1262/XII-A—392, dated October 30, 1934).

(5) The U. P. State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the earnest money. C. S. No. 86.....Dated October 17, 1988 [Vitta (Lekha) Anubhag File No. 15 (6)/84]

18. Earnest money may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, Part I, as well as in Municipal debentures, Port Trust bond or bonds and/or debentures issued by the State Financial Corporations. The amount of earnest money to be furnished should be stated in the notice calling for tenders, which should also contain a direction that, instead of furnishing cash, tenderers should themselves deposit the amount in the Treasury or Sub-Treasury which is convenient to them and attach to their tender the treasury receipt in support of the payment of the earnest money. In special cases, where it would be inconvenient for tenders to deposit earnest money into a Treasury tenderers may be permitted to deposit the earnest money with the officer inviting the tender in cash or currency notes up to a limit of Rs. 500, instead of into a Treasury. Such deposits will be treated as Public Works Department deposits, or revenue deposits, as the case may be.

19. A proper receipt should be given for the amount of earnest money received and the earnest money of unsuccessful tenderers should be refunded to them as soon as possible after the disposal of tenders, a stamped receipt being obtained. A register should be maintained showing the receipt and refunds of earnest money and security deposits prescribed in rule 23.

20. Tenders should be properly filled in before acceptance or submission to superior officers for disposal, as the case may be. As the tender along with the agreement and connected papers form the documents on which a court's decision is based in case of a disputed claim brought by a contractor, it is absolutely necessary to draw up the papers correctly in the first instance and to see carefully that there are no omissions. Special attention should, therefore, be paid to the close scrutiny of all such documents before finally accepting them or submitting them to superior authority.

21. Other conditions being equal, the lowest tender should ordinarily be accepted, but the acceptance or rejection of any or all of the tenders received is left entirely to the discretion of the officer empowered to accept the tender for the work. No tenderer can demand to know the reason for the rejection of his tender, and this should be expressly stated in the notice calling for tenders. Such an explanation may, however, be called for by a superior authority; and, therefore, the reasons for which the lowest tender has not been accepted always be recorded.

22. In selecting the tender to be accepted, the responsibility and financial status of the tendering firm, including its location and registration with the Registrar of Firms, Societies and Chits, or those of the individual must be taken into consideration in addition to other relevant factors. (Correction Slip No. 46 dated 14-3-84.) [Vitta (Lekha) Anubhag-1, File no. 15(4)-82]

23. Security should in all cases be taken for the due fulfilment of a contract. This security may be furnished in one of the forms mentioned in paragraph 71 of the Financial Handbook, Volume V, or in paragraph 365 of the Financial Handbook, Volume VI, as well as in Municipal debentures, Port Trust bonds and/or debentures issued by the State Financial Corporations. With the exception of contracts of less than Rs. 7,500 security deposit should not be refunded till at least six months after the completion of the work without the express sanction of the head of the department.

NOTES—(1) The limit of six months laid down in this rule does not apply to refund of security deposits in the Public works Department, in the case of kanker, brick or stone ballast collection for road work and contracts for cartage of material. In the case of a combined contract for the collection and consolidation of road metal, however, the security deposit can be refunded on the satisfactory completion of the collection work after retaining a sum equivalent to 10 per cent of the tendered amount for the unfinished portion of the contract.

(2) In the case of contracts entered into by the Stores Purchase Department security need not be taken except in cases in which the Director of Industries considers it to be necessary.

(3) The Agricultural Engineer is authorized in cases of contracts for the supply and erection of pumping plants to dispense with the demand for security in individual cases and to dispense with such a deposit from firms approved and listed by him for this purpose.

(4) The Chief Engineer, Local Self-Government Engineering Department, is authorised to grant exemption at his discretion to firms of repute dealing in pumping plants from furnishing security in contracts for the supply and erection of pumping plants. The Superintending Engineers shall dispense with the security, where necessary, in individual cases in respect of the firms exempted by the Chief Engineer. Approval of the Chief Engineer shall be obtained for exemption of a new firm when considered necessary.

Insert the following as Note (5) after the Note (4) below rule 23.

Note (5) The Uttar Pradesh State Bridge Corporation and the Uttar Pradesh Rajkiya Nirman Nigam have been exempted from depositing the security. C. S. No. 86.....Dated October 17, 1988 [Vitta (Lekha) Anubhag File No. 15 (6)/84]

24. Long-term contracts should, as far as possible, be avoided. A fixed price should always be settled for each article to be supplied and agreements should not provide for rate fluctuating with the markets. Officers entering into contracts enduring or likely to endure for a period of more than five years on behalf of Government should, wherever feasible, include in the agreements or contracts a provision for an unconditional power of revocation or cancellation of such contracts on the expiry of six months' notice to that effect.

24-A. The following rules should be observed when entering into agreement with firms for the direct purchase of machinery, etc.:

(i) Payments for services already rendered or supplies made should never be delayed and should be made promptly.

(ii) A provision to make payment of a part of the cost with interest after a specified interval of time counted from the time when the work is completed satisfactorily should never be made. Where it is considered advisable to delay payment till it is ascertained that the machinery is in proper working order, it should be definitely stated in the agreement that the payment of the balance is contingent on the proper working of the machinery and that no claim for interest would be entertained.

25. Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

26. Ordinarily no cash advances should be made to contractors for supplies under a contract, unless specially provided for in the tender or allowed by a standing rule or order of the Government.

27. Clear and specific penalties should be attached to a breach of the contract or agreement.

28. Provision should be made for preventing the sub-letting, assignment or transfer of the whole or part of the contract except with the written permission of the Government officer giving the contract.

28-A. The terms of contract for the purchase of perishable stores should invariably include a separate warranty clause, a model form of which is given in the Annexure.

Rations and Fodder

29. In calling for tenders for articles the contractor should, whenever possible, and except in the case of perishable articles, be required along with his tender to deposit a sample, and the contract should be to the effect that the full quantity of the articles contracted for should be in accordance with the sample. The sample should be carefully preserved in a sealed receptacle.

30. A sufficient stock should be laid in at the cheapest season, and it will probably be advantageous to call for tenders just after the harvest season. It may also be advisable to enlist the assistance of the Revenue Department officers in obtaining tenders of articles of diet as those officers are likely to be in close touch with the condition of the grain market.

31. Before accepting a tender, the officer should ascertain, by a comparison of the rates offered and by inquiries in the local market, the current market rate of the articles and see that no ring has been formed against the Government.

Documents

32. Bonds or agreements should be drawn up in connexion with contracts. Standard forms should be adopted, as far as possible, and the terms should be subjected to adequate prior scrutiny. The advice of the Government law officers should be taken wherever found necessary about the forms of deeds and agreements.

33. The terms of a contract or agreement must be precise and definite and there should be no room for ambiguity or misconstruction.

34. The terms of a contract once entered into should not be varied except in accordance with the instructions in the departmental manuals or codes. Where any material variation is proposed, which is beyond the scope of the instructions, the previous consent of the Government in the Finance Department should be obtained through the ordinary channel.

35. The forms prescribed by the Public Works Department for the invitation of tenders and the execution of agreements should be used by civil officers for building works unless other forms have already been specially authorized, or unless the use of a special form is found to be necessary in any particular case. Very good reasons should exist for introducing a new form of contract and the sanction of Government in the Finance Department should be obtained before such a form is brought into use. If any doubt is entertained as to the legal phraseology or the suitability of the new form for the purposes for which it has been drawn up, it should, before submission to the Finance Department, be forwarded to the Government Conveyancer for scrutiny, and the fact that the form has been approved by him should be reported to the Finance Department. Copies of the Public Works Department forms are obtainable from the Superintendent, Printing and Stationery, Uttar Pradesh, and the forms prescribed by the Director of Industries can be obtained from that officer.

NOTE—the lump sum tender forms for the supply and erection of the pumping plant and appurtenances approved in G.O. no. 476/XII-A—317, dated May 8, 1929, for use in the Agricultural Engineering Section shall also be considered as prescribed forms.

36. Deeds or agreements should be adequately stamped except when the stamp duties chargeable on them are specifically remitted under clause (a) of section 9 of the Indian Stamps Act, 1899, and, where

necessary, registered, under the rules in Chapter XLII of the Manual of Government Orders, and in Appendix C of the Uttar Pradesh Stamp Manual, part I, as amended from time to time.

Miscellaneous

37. Subject to the above general principles, Heads of Departments may, with the approval of the administrative Department of the Government, supplement these instructions and prescribe forms of documents where necessary.

38. The Comptroller and Auditor General and, under his direction other audit authorities have power to examine contracts and to bring before the Public Accounts Committee any case where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

ANNEXURE (See rule 28-A)

Model form of Warranty Clause

THE contractor/seller hereby declares 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 clause———hereof and the contractor/seller hereby guarantees that the said goods/stores/articles would continue to conform 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 said goods/stores/articles, if during the aforesaid period of———days/months the said goods/stores/articles be discovered not to conform 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/stores/articles will be at the sellers risk and all the provisions herein contained relating to rejection of goods, etc. shall apply. The contract/seller shall, if so called upon to do, replace the goods, etc. or such portion thereof as is rejected by the purchaser free of cost at the ultimate destination otherwise the contractor/seller shall pay to 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 or otherwise."

APPENDIX XIX-A (See Paragraph 307)

NOTE—These rules should be read with the instructions laid down in Appendix XIX.

Extracts from Public Works Account Rules, Financial Handbook Volume VI

* * * * *

M—WORKS EXECUTED ON LUMP SUM CONTRACT

405. In a lump sum contract, the contractor agrees to execute a complete work with all its contingencies in accordance with the drawings and specification for a fixed sum, the following being the essential characteristics :

(i) A schedule of rates is specified in order to regulate the amount to be added to or deducted from the fixed sum on account of additions and alterations not covered by the contract.

(ii) Except as provided in clause (i), no allusion is made in the contract to the departmental estimate of the work, schedule of rates or quantities of works to be done.

(iii) Detailed measurements of the work done are not required to be recorded except in respect of additions and alterations.

NOTE—In the hill districts of the Kumaun and Garhwal Divisions the system of auctioning contracts of the work of slip clearance may be adopted subject to the conditions (1) that the auction will be held by the district or assistant engineer and (2) that it will be one of the conditions of the contract that no concession in rates, etc., will be allowed after a contract has been given out at the bid of the contractor.

406. Before a work is given out on contract on a lump sum basis the procedure prescribed for ordinary works for inviting tenders and entering into agreement with the contractor, vide paragraphs 360 to 367 (reproduced below as Annexure A), should mutatis mutandis be followed. Otherwise also the rules regulating ordinary works apply so long as they are not inconsistent with any special rules relating to lump sum contracts.

NOTES—(1) In Drawing up a contract document, the essential conditions mentioned in paragraph 405 must be observed closely.

(2) The form of contract is prescribed by the Government in consultation with their law officers. The special account rules for such works contained in section H of Chapter XIV (reproduced in paragraph 311 of Chapter XIII of Volume V of the Handbook), are based on the assumption that the essential conditions will be observed in drawing up contracts; it is therefore desirable that before a form is finally determined, the advice of the Accountant General should be sought on the question whether the proposed form meets the requirements of audit.

(3) Security deposits should be kept for not less than six months after the work is completed or for any longer period mentioned in the contract during this period the divisional officer should adjust any expenditure to which the contractor may become liable under the conditions of his contract.

ANNEXURE A (See also Appendix XIX)

Extracts from Public Works Account Rules, Financial Handbook, Volume VI

* * * * *

III—Tenders

360. Tenders which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and Hindi posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

1—The place where and the time when the contract document can be seen, and the blank forms of tender obtained, also the amount, if any, to be paid for such forms of tender.

2—The place where, the date on which and the time when tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).

3—The amount of earnest money to be deposited and the amount and nature of the security deposit required in the case of the accepted tender.

4—With whom or what authority and acceptance of the tender will rest.

Authority should always be reserved to reject any or all of the tenders so received without the assignment of a reason, and this should be expressly stated in the advertisement.

[See also rule 11, Appendix XIX]

361. ***No tender should be accepted from any person directly or indirectly connected with the service of the Government.

362. As a rule no tender for the execution of works of any description should be entertained unless accompanied by earnest money paid to the extent which has been notified as necessary by the divisional or other officer. But in the case of works costing less than Rs. 10,000, the divisional or other officer may, at his discretion, demand earnest money only from the contractor whose tender has been accepted.

[See rule 17, Appendix XIX]

Tenders for road metal collections costing less than Rs. 5,000 may be accepted without earnest money at the discretion of the divisional officer.

363. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case of the contractor failing to furnish the required security within the appointed time after the acceptance of his tender, or until the sums due to him form a sufficient guarantee, as the case may be.

364. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. In cases where the lowest tender is not accepted, reasons should, however, be recorded confidentially. In selecting the tender to be accepted the financial status of the individuals and firms tendering should be taken into consideration in addition to all other relevant factors.

IV—Security for performance of contracts

365. Security for the due fulfillment of the contract should invariably be taken. This security may take the form of a cash deposit, a deposit of interest bearing securities, a deduction of 10 per cent from the payments to be made on account of work done, or a personal bond of two persons of known probity and wealth.

NOTES—(1) When earnest money tendered under paragraph 363 is converted into security deposit, it should be taken into account for the purpose of the deduction made under this rule, e.g., when 10 per cent of the first monthly payment is less than the amount of earnest money no deduction will be made from the bill (the deduction will commence from the subsequent payment) but when it is more, only the difference between it and the earnest money will be deducted from the bill towards the security deposit.

(2) Fixed receipts of the State Bank of India, should, if offered be accepted as security from contractors who are required to furnish security to ensure proper execution of Government work that may be entrusted to them subject to the conditions laid down in paragraph 614 (e) (See also note 2 under paragraph 7 of the volume V of the Handbook).

V—Provision in contract for imported stores

366. In framing contracts of any description it should be laid down that the supply of imported materials, if required to any considerable extent, shall be arranged for the Government. Such stores should either be supplied from the existing Government stock or be obtained in accordance with the Stores Purchase Rules. In the case of important construction works let out on contract, such stores may

be supplied by the contractor subject to the conditions given in the Stores Purchase Rules, (See Appendix XVIII, Volume V of the Handbook).

VI—Enforcement of terms of contract

367. Engineers and their subordinates are responsible that the terms of contracts are strictly enforced and that no act is done rendering to nullify or vitiate a contract. All contract deeds must be executed on one or other of the standard forms, but they may be modified to suit local requirements after consultation with the legal advisers of the Government. All agreements or security bonds entered into with the department by contractors for the execution of work or for securing the due performance of contract are exempt from stamp duty.

APPENDIX XIX-B

(See note 2 below paragraph 82)

General principles to regulate the enforcement of responsibility for losses sustained by Government through the fraud or negligence of individuals

I—G.O. no. A-3697/X—144, dated August 1, 1929, to all Heads of Departments, etc.

IN supersession of all previous orders on the subject, I am directed to enclose a memorandum embodying the general principles to regulate the enforcement of responsibility for losses sustained by the Government through the fraud or negligence of individuals which the Uttar Pradesh Government have formulated for the general guidance of themselves and of the authorities subordinate to them.

A 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 servant realizes 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 servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and custody and use of public property generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody and use of his own money and property. While therefore the Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers 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 any irregularity is detected by an audit or accounts officer in the first instance it will be his duty to report it immediately to the administrative authority, concerned. If an 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 paragraph 82 of the Financial Handbook Volume V, 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 or accounts authority to his superior. Should the administrative authority require the assistance of the accounts officer in pursuing 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 accounts officer to unravel it he should apply forthwith for that assistance to the Government who will then arrange with the Accountant General for the services of an investigating staff. Thereafter the administrative authority and the accounts authority will be personally responsible, within their respective spheres, for the expeditious conduct of the inquiry.

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.

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 officer'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 officers, since it should be recognized that the penalty should not be such as to impair the Government servants 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 persons, and if laxity of supervision has facilitated the fraud, the supervising officer 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 stoppage of his increments of pay.

It should always be considered whether the depreciated value of the Government property or equipment lost damaged or destroyed by the carelessness of individuals entrusted with their care (e. g. bicycles, calculators, policeman's rifles, a touring officers tents, a factory motor lorry, an engineers instruments etc.) should not be covered from the delinquent official. The depreciated value of the stores may be calculated by applying the 20 per cent depreciation in the case of vehicles including cycles, and 15 per cent in the case of calculating machines, on the reduced balance every year. The amount to be recovered may be limited to the Government servants capacity to pay. (C. S. No. 90 Date 6-4-1989) [Vitta (Lekha) Anubhag-1 File No. 15(2)]

6. One reason why it is important to avoid delay is that in the course of a prolonged investigation Government servants 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 an officer concerned in any loss or irregularity which is the subject of an inquiry, is not inadvertently allowed to retire on pension while the inquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the accounts officer 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 conclusion is arrived at as regard the Government servant'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 officers who were guilty of frauds or irregularities 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.

[II—G.O. no. A-484/X—144, dated June 23, 1934, to all Heads of Departments etc.](#)

I AM directed to refer to G.O. no. A-3697/X-144, dated August 1, 1929, regarding the general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals and to forward a memorandum embodying certain additional instructions to be followed in the matter.

MEMORANDUM

IN the memorandum circulated with G.O. no. A-3697/X—144, dated August 1, 1929, the general principles regulating the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals were fully stated. The following supplementary instructions are issued for the guidance of departmental officers, with special reference to cases in which prosecutions in criminal courts are, or are likely to be, necessary :

1. All losses of the kind referred to in paragraph 82 of the Financial Handbook, Volume V, Part I, must be reported forthwith by the officer 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 inquiries are made.
2. Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.
3. As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in this station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.
4. If the District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will—
 - (a) request the District Magistrate 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 an officer 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.
5. When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who 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 the Government for orders.
6. If it is decided to prosecute, the departmental representative will ascertain 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 specially trial, and will request the prosecuting officer, to make any application that he may think necessary.
7. When the case is put into court by the police, the senior officer 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 an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
8. 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 officer 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 opinion that further proceedings are necessary, will request him to proceed as he would in any other case.

Appeals against acquittals can be made only under the orders of Government.

9. The senior officer of the department concerned present in the station will see that, in addition to the reports required under (1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding—

- (a) the commencement of a police investigation ;
- (b) the decision to prosecute any particular case ;
- (c) the result of any prosecution ;
- (d) the decision to proceed further in revision or appeal in any case ;
- (e) the result of any proceedings in revision or appeal.

10. Notwithstanding anything contained in (2) to (9) above, the senior officer of the department concerned present in the station may, if thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

III—G.O. no. A-1186/X-144, dated January 3, 1936, to all Heads of Departments, etc.

IN G.O. no. A-3697/X—144, dated August 1, 1929, the Government laid down general principles to regulate the enforcement of responsibility for losses sustained by the Government through fraud or negligence of Government servants. It was therein stated (among other things) that it is of the greatest importance to avoid delay in the investigation of any such loss; that, where it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges; that, where there is a reasonable suspicion of fraud or other criminal offences, a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction and that, 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 also should be called strictly to account.

Later the Government supplemented these principles by instructions contained in the memorandum attached to G.O.no. A-484/X—144, dated June 23, 1934. These instructions had special reference to cases in which prosecutions in the criminal courts are, or are likely to be, necessary, and laid down (among other things) that, as soon as a reasonable suspicion exists that a criminal offence has been committed, the senior officer of the department will report to the District Magistrate and ask for a regular police investigation. They also explained the procedure that should follow the investigation.

2. I am now directed to explain what is necessary to be done in the way of departmental inquiry where a prosecution is, or is likely to be instituted. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the Head of the Office or Department to regard the institutions of criminal proceedings as absolving him from the unpleasant and often laborious task of conducting immediately a thorough departmental inquiry. This natural reluctance may be enhanced by an apprehension that an inquiry may prejudice the result of the trial in a court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. Departmental inquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental inquiry could not be brought to any conclusion at all.

3. Experience shows that departmental proceedings cannot as a rule proceed 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 55 of the Civil Services (Classification, Control and Appeal) Rules; and the stage which departmental proceedings can reach may according to circumstances be any one of the stage 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 inquiry. 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.

4. 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 inquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental inquiry, or 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.

5. 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 finding and sentence). If the accused is convicted and awarded an adequate sentence, the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or he is inadequately, punished, the departmental proceedings against him will be resumed as will also those against the remaining delinquents.

6. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act XXX VII 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.

7. I am to request you to follow the above instructions strictly in the future.

IV-O.M. no. 4810/II-B—204-1955, dated March 1, 1958, read with O.M. no. 2165/II-B—204-1955, dated August 10, 1959, to all Heads of the Departments etc.

THE procedure for taking departmental proceedings against a Government servant involved in criminal misconduct, which is followed at present, is contained in Finance Department G.O. no. A-1186/X-144, dated January 3, 1936. It is laid down in the above-mentioned Government order that where it is intended to prosecute an employee for acts committed by him as a Government servant, everything should be done to carry the departmental proceedings to as advanced a stage as possible before prosecution began. The findings and the penalty in the departmental proceedings should not be recorded till after the disposal of the criminal case.

2. The above procedure has some defects in it in as much as the postponement of decision in the departmental proceedings till after the criminal case is finally disposed of, leads to undue delay in the completion of the proceedings. Moreover, if the Government servant is placed under suspension, he has to be paid subsistence allowance during the entire period of prosecution. In order to avoid these difficulties, as well as to ensure the earliest possible decision in such cases, it has now been decided that the following procedure should normally be adopted in cases of alleged criminal misconduct of Government servants.

3. As soon as sufficient evidence is available for the purpose in the course of investigation in cases of misconduct, whether such investigation is conducted departmentally or through the Police, action should be taken under the Civil Service (Classification, Control and Appeal) Rules or other appropriate disciplinary rules e.g. the Punishment and Appeal Rules for Subordinate Services, and disciplinary proceedings should be initiated forthwith. Such departmental proceedings need not interfere with the Police investigation, which may be continued, where necessary. After the departmental proceedings are

concluded, and the penalty, if any, imposed as a result thereof, the question of prosecution should be considered in the light of such materials as may have become available as a result of the investigation.

4. In suitable cases criminal proceedings should thereafter be initiated. Before initiating such proceedings advice on evidence should be obtained from Government Counsel, and in more important cases from the Legal Remembrancer to Government or the Advocate General, Uttar Pradesh. Where the conduct of a Government servant discloses a grave offence of a criminal nature, criminal prosecution should be the rule and not the exception. Where the competent authority is satisfied that there is no criminal case which can be reasonably instituted against such a Government servant, criminal proceedings should not of course be resorted to, but prosecution should not be avoided merely on the ground that the case might lead to an acquittal.

5. Should the decision of the trial court or the appellate court, as the case may be, lead to the acquittal of the accused, it may be necessary to review the decision taken earlier as a result of the departmental proceedings. A consideration to be taken into account in such review would be whether the legal proceedings and the departmental proceedings cover precisely the same ground. If they did not, and the legal proceedings related only to one or two charges, i.e., not the entire field of departmental proceedings it may not be found necessary to alter the decision already taken. Moreover, it should also be remembered that while the court may have held that the facts of the case did not amount to an offence under the law, it may well be that the competent authority in the departmental proceedings might hold that the Government servant was guilty of a departmental misdemeanour and he had not behaved in the manner in which a person of his position was expected to behave.

6. In this connexion, attention is invited to the requirements of Article 311(2) of the Constitution in regard to the penalties of dismissal or removal or reduction in rank. It is necessary to observe the mandatory provisions of this Article in such cases for which clear instructions have already been issued in G.O s. no. O-1827/II-B—641-1941, dated March 30, 1950 and no. 2344/II-B—125-1955, dated July 18, 1956. Compliance with these requirements is not, however, required in cases covered by clause (a),(b) or (c) of the proviso to that article. Where, however, action is taken under clause (a) of this proviso on the basis of the conviction of person in a court of law and the conviction is set aside on appeal, the orders passed under the proviso automatically become in-operative. If departmental action against him is considered desirable, it will be necessary to follow the provisions of the relevant disciplinary rules and, where necessary the substantive provisions of Article 311(2).

7. The instructions contained in the foregoing paragraphs are not applicable to the members of the U. P. Police force who will continue to be governed by the rules contained in the U. P. Police Regulations.

V—O.M. no. 18/2/66-Apptt. (B), dated June 30, 1966 to all Heads of Departments etc.

1. The undersigned is directed to invite a reference to the instructions contained in paragraphs 3 and 4 of O.M. No. 4810/II-B—204-1955, dated March 1, 1958 wherein it has been laid down that after the departmental proceedings are concluded against a Government servant and the penalty, if any, imposed as a result thereof the question of prosecution should be considered in the light of such materials as may have become available as a result of the police investigation.

2. It is felt that bribery cases against Government servants seldom succeed in a court of law for various reasons. Government have, therefore, decided that in cases of this nature where sufficient evidence is, available on the basis of preliminary enquiry to bring home a charge against the delinquent Government servant, departmental action should be taken. Only in exceptional cases, where the initial or subsequent inquiries reveal that there are strong grounds to warrant criminal prosecution also, the case should as well be handed over to the police for investigation. If such investigation discloses tangible evidence in support of the offence so as to justify taking the case to a court of law, criminal prosecution should be launched irrespective of the fact whether the departmental proceedings have been concluded or are still under way.

The instructions contained in the Office Memorandum herein before referred to shall be deemed to have been modified to this extent.

APPENDIX XIX-C

(See note below paragraph 82)

General instructions regarding the entrusting to officials duty of looking after the Government property at the time of opening and closing of offices.

I—G.O. no. A-725/X—290-35, dated June 3, 1936, to all Heads of Departments, etc.

I AM directed to say that it has been brought to the notice of Government that in certain offices the duty of opening and closing the offices is entrusted to a member of the clerical or menial establishment for which a small allowance is paid. Government have decided that these allowances should be stopped and I am to request that if any such allowance is being paid in your office or in an office subordinate to you it should be discontinued forthwith and the fact intimated to the Government. I am to add that the duty of opening and closing the office should in all cases be entrusted either to a clerk or a menial in addition to his own duties and without payment of any allowance. If the duty is entrusted to a menial he should be required to do the work under the supervision of a responsible official.

II—G.O. no. A-4860/X—127-48, dated September 30, 1948, to all Heads of Departments, etc.

I AM directed to invite your attention to G.O. no. A-725/X—290-35, dated June 3, 1936, and to say that it has been brought to the notice of Government that the instructions issued in the above Government Order regarding the entrusting to officials the duty of looking after the Government property at the time of opening and closing of offices are not being strictly complied with. As a result the number of thefts of iron safes, bicycles, typewriters, wall clocks. etc. in the Government offices have increased. I am, therefore, to request you kindly to issue orders to the effect that every Head of an Office should allot to a specified ministerial official (or officials) the duty of opening and closing the office. This should be deemed part of the regular duties of the post held by the official (or officials) concerned who should be made responsible for any loss that may occur owing to any negligence on their part in respect of this duty. They should be instructed to see at the time of opening and closing the office that nothing is missing in the office.

The best course to ensure this would be to tally, each time an office is opened or closed, all articles of the office with the list of properties pertaining to each room in an office to be prepared for the purpose and prominently exhibited in that room.

APPENDIX XIX-D

(See PARAGRAPH 260-B)

Rule for the disposal of Government property through public auction

IN these rules the words ‘Competent authority’ mean the ‘authority empowered by Government’ in any rule or order to sanction the sale or disposal of stores or other Government property subject to restrictions imposed in that rule or order and other relevant rules, etc.

2. Whenever it appears that the articles borne on stock or tools and plant including motor vehicles are either in excess of the requirement of the department or have become unserviceable and unfit for further use, the matter should immediately be reported to the competent authority who should arrange for inspection of the articles and decide if they should be auctioned.

3. A report of the surplus stores for disposal should be prepared in Form ‘A’ appended hereto. This report should be signed by the reporting authority after satisfying that all surplus stores have been correctly included in the surplus report.

4. If the articles proposed to be auctioned are serviceable or likely to become so after reasonable repairs and are being auctioned due to being surplus, a list of such articles should first be circulated to other offices of the parent department and also to offices of other departments likely to require the surplus articles to ascertain if they can be utilised by any of them. The condition, book value and the depreciated value of each articles in the case of commercial departments should also be indicated in the list. The articles should be auctioned only if they are not required by other offices.
5. Before auction wide publicity by beat of drums, advertisement, etc. should be given to the articles to be auctioned, the price to determined by the competent authority and the date, time and place of auction. The auction should be conducted in the presence of a gazetted officer who will see that a proper record is maintained of all the bids.
6. The officers conducting the auction will not be bound to accept the highest or any bid. Reasons should, however, be recorded if it is not proposed to decide the auction in favour of the highest bidder. Persons of doubtful means and intentions may not be allowed by the officer conducting the auction to bid at the auction.
7. The acceptance by the officer conducting the auction of any bid will be subject to confirmation by the competent authority and in certain cases also by Government which will be announced at the time of auction.
8. Every person bidding will be held to his bid whether it be the highest or not, and it will be distinctly understood that any remission of the amount of the bid will under no circumstances be considered.
9. No person shall be allowed to bid at the auction on behalf of another person unless he holds a written authority from such other person who is present at the auction and authorises or ratifies the bid made on his behalf.
10. The goods shall be sold as and where they lie. The whole of the lot or lots shall be taken from the site of accumulation. Quantities, sizes, numbers weights and measurements, etc., as announced at the auction may be approximate and no warrantee or guarantee shall be implied, and no complaint will be entertained. The stores will be sold on the assumption that the bidders have inspected the lot or lots and know what they are buying.
11. When it is proposed to auction any particular item or items of stores by weight or number and not on lot basis, an announcement to that effect shall be made before the store is put to auction. The bids in such cases shall be for each number or unit or weight. The price to be charged shall be calculated on the actual weight or numbers delivered.
12. In the event of the officer conducting the auction being of opinion that bidders are forming a ring and fair price are not being realised for the vehicle/stores offered in the auction, he may stop the auction.
13. The officer conducting the auction will reserve the right of withdrawing from the auction any stores advertised or kept in the premises without assigning any reason.
14. Twenty-five per cent of the amount of the bid will have to be deposited in cash as earnest money on the third fall of hammer (i.e. closing of the bid for the vehicle/stores). No cheque, Bank drafts or Hundi, will be accepted. The officer conducting the auction may, however, without assigning any reasons, demand as earnest money a higher percentage up to the full amount of the bid.
15. In the default of the payment of the earnest money, the bid shall forthwith be cancelled and the stores/vehicle offered to the next highest bidder or re-auctioned. The Government will reserve the right to take such action against the bidder who failed to deposit the earnest money as may be authorised by law.

16. The attention of the intending bidder will be invited to Section 185, I.P.C., according to which whoever shall bid for any vehicle/stores with no intention to perform the obligation under which he lays himself by such bid, shall be liable for prosecution.
17. After the competent authority or Government, as the case may be, has approved the accepted bid, the balance will have to be deposited in the Treasury of the town where auction is held within seven days of the receipt of the registered notice.
18. If a successful bidder fails to pay the balance of the amount within the time specified above, the auction in his favour will be cancelled and the earnest money deposited by him on the third fall of the hammer will be forfeited to Government and the vehicle/store will be offered to the next highest bidder provided his bid plus 25 per cent realised from the highest bidder as earnest money does not fall short of the bid offered by the highest bidder. If this condition is not satisfied the article should be re-auctioned as and when the competent authority thinks best without any notice to the bidder. The Government will reserve the right to take such action against the bidder who fails to pay the balance as may be authorised by law.
19. Pending approval of the competent authority, the successful bidder may make suitable arrangement to keep a watch on the vehicle/stores etc., shown in his favour, which will have to be kept in the premises where the auction has been held at the risk and responsibility of the successful bidder.
20. The delivery of the material auctioned will be made after full and final payment has been made by the bidder in whose favour the bid is auctioned and the permission for removal given by the competent authority.
21. The material will be removed in the presence of competent authority or any other gazetted officer authorised by him.
22. The vehicle/stores fully and finally paid for must be completely removed by buyer within seven days from the date of final payment. Where this is not done, the competent authority may recover in addition to any loss that may be suffered a charge on account of storage space at one per cent per diem on the sale price of the said vehicle or lot or lots or portion thereof till the date of removal or re-sale.
23. If the competent authority or Government as the case may be, does not approve of the accepted bid, the amount deposited by the successful bidder will be returned to him and the auction in his favour will be considered as null and void.
24. The successful bidders will have to pay the terminal tax on the vehicle/stores for which their offer/offers have been approved and accepted, to the Municipal authorities before taking delivery of vehicle/stores, if required, and any other tax that may be found due under law.
25. In the case of auction of motor vehicles, the registration certificate will be given to the successful bidder if it is valid. If the same could not be renewed by the department for some reasons the bidder will have to get it renewed at his own cost and no claim on this account will be entertained in the case of auction of vehicles.
26. In case of any dispute touching or arising out in respect of the terms and conditions hereinbefore contained or any action taken or proposed to be taken in pursuance thereof, the same shall be referred to the arbitration of a person nominated by the Secretary to Government/Head of the Department concerned whose decision thereon shall be final and binding on the parties.
27. In case of any litigation, the jurisdiction for filing a suit will be the place where the auction is held.
28. A sale account should be prepared in the Form 'B' appended hereto. The sale account should be signed by the officer who supervised the auction after comparing the entries made in the sale account

30. Acceptance of the terms and conditions contained in these rules should be obtained in writing from all the bidders, before they are allowed to bid at the auction.

Item no.	Particulars of stores	Quantity/Weight	Name and full address of purchaser	Highest bid accepted	Highest bid rejected	Earnest money realised on the spot	Date on which the complete amount is realised and credited into Treasury	Whether the articles were actually handed over on the spot. If not the actual date of handing over	Auctioners Commission and acknowledgment for its payment	Signature, designation and date

								of articl es with quant ity		
1	2	3	4	5	6	7	8	9	10	11

APPENDIX—XX (See Paragraph 340)

उत्तर प्रदेश शासन

वित्त □ लेखा □ अनुभाग-1

संख्या ए-1- 636 /दस-98-10 ख12,६95

लखनऊ: दिनांक 4 मई , 1998

अधिसूचना

प्रकीर्ण

संविधान के अनुच्छेद 283 ख२, द्वारा प्रदत्त शक्ति का प्रयोग करके और इस विषय पर समस्त विद्यमान नियमों और आदेशों का अतिक्रमण करके, राज्यपाल, वैयक्तिक लेखा खाता के खोले जाने, इसमें धन जमा करने तथा इसके आहरण एवं इसके लेखे के रख-रखाव को विनियमित करने के लिए निम्नलिखित नियमावली बनाते हैं,

अर्थात्

उत्तर प्रदेश वैयक्तिक लेखा खाता नियमावली, 1998

भाग-एक-सामान्य

1. [1, यह नियमावली, उत्तर प्रदेश वैयक्तिक लेखा खाता नियमावली-1998 कहलायेगी तथा वित्तीय नियम संग्रह खण्ड-5 भाग-1 में परिशिष्ट-20 के रूप में रहेगी।

[2] यह तुरन्त प्रवृत्त होगी।

2. [1] वैयक्तिक लेखा खाता, लोक लेखा का एक भाग है जो बैंकिंग प्रवृत्ति का है। इस खाते में जमा राशि पर ब्याज नहीं दिया जाता है किन्तु यदि किसी परियोजना के अन्तर्गत ब्याज धारित वैयक्तिक लेखा खाता खोला जाना अपरिहार्य हो तो शासनादेश में इसका स्पष्ट उल्लेख पूर्ण प्रक्रिया सहित किया जायेगा।

[2] वैयक्तिक लेखा खाता राज्य सरकार के कार्यालयों, राज्य के नियंत्रणाधीन निगमों, उपक्रमों, परिषदों तथा अन्य स्वायत्तवासी संस्थाओं के नाम राज्य सरकार की विषेय स्वीकृति से महालेखाकार की सहमति से राज्य कोषागारों में खोला जायेगा जिसे सुसंगत लेखापरीक्षक के अन्तर्गत अन्य किसी जमा के रूप में संचालित किया जायेगा।

3. जब तक कि विषयवा संदर्भ में कोई बात प्रतिकूल न हो तो इस नियमावली में प्रयोग किये गये शब्द, जिस आशय से प्रयोग किये गये हैं, उनको यहाँ परिभाषित किया गया है:

क "सक्षम प्राधिकारी" से तात्पर्य वैयक्तिक लेखा खाता में धन जमा करने, धन के आहरण एवं वितरण तथा इसके लेखे के रख-रखाव हेतु शासन द्वारा प्राधिकृत अधिकारी से है।

ख "संविधान" से तात्पर्य भारत के संविधान से है।

ग. "संचित निधि" से तात्पर्य संविधान के अनुच्छेद-266[1] में उल्लिखित "राज्य संचित निधि" से है।

घ "आकस्मिकता निधि" से तात्पर्य संविधान के अनुच्छेद-267[2] के अधीन उत्तर प्रदेश आकस्मिकता निधि अधिनियम, 1950[अधिनियम संख्या-19]1950] के अन्तर्गत स्थापित राज्य आकस्मिकता निधि से है।

ड. "शासन" से तात्पर्य उत्तर प्रदेश शासन से है।

च "वित्त विभाग" से तात्पर्य शासन के वित्त विभाग से है।

छ "कार्यालयाध्यक्ष" से तात्पर्य कार्यालय के सर्वोच्च राजपत्रित अधिकारी से है।

ज "विभागाध्यक्ष" से तात्पर्य उस अधिकारी से है जो शासन द्वारा इस रूप में विषेयरूप से घोषित किया गया हो।

झ "कोषागार" से तात्पर्य राज्य सरकार के कोषागार से है।

ट “कोषाधिकारी” से तात्पर्य कोषागार का कार्य देख रहे अधिकारी से है।

ठ “राज्य” से तात्पर्य उत्तर प्रदेश राज्य से है।

ड “महालेखाकार” का तात्पर्य भारत के नियंत्रक और महालेखापरीक्षक के अधीनस्थ लेखा परीक्षा तथा लेखे के उस कार्यालयाध्यक्ष से है जो राज्य के लेखे रखता है और भारत के नियंत्रक और महालेखापरीक्षक की ओर से उन लेखों के संबंध में लेखा परीक्षा संबंधी कृत्यों को करता है।

ढ “निदेशक, विभागीय लेखा” का तात्पर्य निदेशक, विभागीय लेखा निदेशालय, उत्तर प्रदेश, लखनऊ से है।

ण “राज्यपाल” का तात्पर्य, उत्तर प्रदेश के राज्यपाल से है।

षग—दो

वैयक्तिक लेखा खाते को खोलने की स्वीकृति, प्राधिकार पत्र एवं चेक बुक का निर्गमन

4— वैयक्तिक लेखा खाता कार्यालयाध्यक्ष/प्रबंध निदेशक/प्रशासक/अध्यक्ष आदि जिसके पदनाम से खोला जाना हो संलग्न परिशिष्ट—‘एक में’ निर्धारित आवेदन पत्र पर विभागाध्यक्ष के माध्यम से शासन के संबंधित प्रशासकीय विभाग/अनुभाग को भेजा जायेगा किन्तु विभागाध्यक्ष के प्रकरण में प्रस्ताव शासन के संबंधित प्रशासकीय विभाग/अनुभाग को भेजा जायेगा तथा प्रशासकीय विभाग की संस्तुति पर वित्त विभाग की विशेष स्वीकृति से शासनादेश में विनिर्दिष्ट कोषागार/कोषागारों में खोला जायेगा। स्वीकृत आदेश प्रधान महालेखाकार/खलेखा एवं हकदारी, प्रथम, उत्तर प्रदेश, इलाहाबाद को सम्बोधित कर आवश्यक प्राधिकार पत्र निर्गत करने हेतु तथा प्रतियां संबंधित विभागाध्यक्ष/कार्यालयाध्यक्ष/अधिकारी/कोषाधिकारी/निदेशक, कोषागार, उ० प्र० एवं निदेशक, विभागीय लेखा, उ० प्र० को पृष्ठांकित की जायेगी।

वैयक्तिक लेखा खाता खोले जाने के स्वीकृत आदेश में निम्नलिखित सूचना अंकित की जायेगी :—

[1] कार्यालय/विभाग/परियोजना का नाम जिसके नाम से तथा संबंधित अधिकारी का पदनाम जिनके पदनाम से खाता खोला जायेगा।

[2] प्रशासक/सक्षम प्राधिकारी का पदनाम जिसके द्वारा वैयक्तिक लेखा खाते का संचालन किया जायेगा।

[3] कोषागार का नाम जहां वैयक्तिक लेखा खाता खोला जायेगा।

[4] वार्षिक विवरण जिसके अन्तर्गत वैयक्तिक लेखा खाता खोला जायेगा।

[5] वैयक्तिक लेखा खाता खोले जाने का उद्देश्य।

5— सक्षम प्राधिकारी द्वारा खाते का संचालन महालेखाकार/खलेखा एवं हकदारी, प्रथम, उ० प्र०, इलाहाबाद द्वारा निर्गत प्राधिकार पत्र के आधार पर किया जायेगा। महालेखाकार द्वारा प्राधिकार पत्र, खाता खोलने की स्वीकृति आदेश के साथ खाता संचालन हेतु सक्षम प्राधिकारी का पूर्ण विवरण पदनाम सहित, कोषागार का नाम आदि की सूचना के साथ, प्रशासकीय विभाग द्वारा प्रस्तुत अनुरोध पर निर्गत किया जायेगा।

महालेखाकार द्वारा प्राधिकार पत्र की एक प्रति संबंधित कोषाधिकारी को प्रेषित की जायेगी।

6— शासन द्वारा निर्गत स्वीकृति आदेश प्राप्त होने पर संबंधित कोषाधिकारी द्वारा महालेखाकार, उ० प्र० के निर्गत प्राधिकार पत्र के आधार पर सक्षम प्राधिकारी के पदनाम से वैयक्तिक लेखा खाता खोला जायेगा, खाता संख्या प्रविष्टि की जायेगी तथा इसकी लिखित सूचना सक्षम प्राधिकारी को दी जायेगी। सक्षम प्राधिकारी को खाता से धन का आहरण, महालेखाकार द्वारा निर्गत प्राधिकार पत्र कोषागार में प्राप्त होने तथा अन्य निर्धारित औपचारिकताएं पूरी करने के बाद, कोषाधिकारी द्वारा अनुमन्य किया जायेगा।

[1] सक्षम प्राधिकारी, कोषाधिकारी द्वारा वैयक्तिक लेखा खाता खोलने की सूचना प्राप्त होने के तुरन्त बाद, अपना प्रमाणित हस्ताक्षर नमूना कोषाधिकारी को उपलब्ध करायेगा।

[2] खाता से धनराशि का आहरण सक्षम प्राधिकारी द्वारा निर्धारित चेक के द्वारा किया जायेगा। चेक कोषागार में पारण हेतु प्रस्तुत किया जायेगा।

कोषाधिकारी द्वारा पारित होने के बाद भुगतान हेतु बैंक/उपकोषागार में प्रस्तुत किया जायेगा। कोषाधिकारी द्वारा चेक पर भुगतानादेश चेक की वैधता अवधि □ नियम—7ख, के अनुसार, तक मान्य होगा।

[3] वैयक्तिक लेखा खाता चेक बुक पहली बार सक्षम प्राधिकारी के विशेष अनुरोध पर तदोपरान्त चेक बुक में छपे मांग पत्र प्रस्तुत किये जाने पर कोषाधिकारी द्वारा निर्गत की जायेगी।

[4] चेक बुक सक्षम प्राधिकारी द्वारा अपनी अभिरक्षा में रखी जायेगी।

[5] कोषागार से चेक बुक प्राप्त होने पर सक्षम प्राधिकारी द्वारा चेक गिनकर उनकी संख्या चेकबुक पर प्रमाणित की जायेगी।

[6] चेक का आकार 18 सेंमी० × 10 सेंमी० होगा, जिसके सफेद धरातल पर महीन अक्षरों में ख्माइक्रोस्कोपिक, वैयक्तिक लेखाखाता, चमत्वेदसं स्मकहमत। बबवनदजद्ध नीले रंग की स्याही से लिखा जायेगा। चेकबुक का नमूना परिशिष्ट—दो पर है।

[7] चेक निर्गम माह के पश्चातवर्ती तीन माह के भीतर किसी भी समय भुगतानयोग्य रहेगी। इस प्रकार जनवरी की किसी भी अंकित तिथि का चेक 30 अप्रैल तक भुगतानयोग्य है।

[8] कालातीत चेक के बदले, सक्षम प्राधिकारी द्वारा नया चेक निर्गत किया जायेगा तथा कालातीत चेक नष्ट कर दिया जायेगा। कालातीत चेक एवं नये निर्गत चेक के काउन्टर फाइल पर उक्त तथ्य की प्रविष्टि की जायेगी।

[9] सक्षम प्राधिकारी द्वारा निर्गत चेक कोषागार में प्रस्तुत करने से पूर्व यदि खो जाता है तो भुगतान पाने वाले व्यक्ति को इसकी लिखित सूचना संबंधित कोषाधिकारी एवं सक्षम प्राधिकारी को देनी होगी। चेक खोने की सूचना प्राप्त होने के बाद कोषाधिकारी चेक

भुगतान रोक देगा और बाद में कोषागार में चेक प्रस्तुत होने पर चेक कोषाधिकारी द्वारा रख लिया जायेगा तथा उस पर भुगतान नहीं किया जायेगा।

ख0, कोषाधिकारी द्वारा पारित चेक खो जाने पर प्राप्तकर्ता द्वारा चेक खो जाने की सूचना पूर्ण विवरण के साथ सक्षम प्राधिकारी को दी जायेगी। सक्षम प्राधिकारी कायह दायित्व होगा कि वह तुरन्त संबंधित कोषाधिकारी एवं बैंक को चेक का भुगतान न करने का अनुरोध करेगा, चेक खोने की सूचना प्राप्त होते ही कोषाधिकारी बैंक को चेक भुगतान रोकने हेतु लिखेगा। बैंक में चेक खोने की सूचना प्राप्त होने पर चेकों का भुगतान रोक दिया जायेगा।

[11] खोये चेक के बदले सक्षम प्राधिकारी द्वारा नया चेक कोषाधिकारी द्वारा अभुगतान प्रमाण-पत्र प्राप्त करने के बाद निर्गत किया जायेगा तथा खोये एवं बदले में निर्गत नये चेक के प्रतिपण खकाउन्टर फाइल, पर उक्त तथ्य की प्रविष्टि की जायेगी।

[12] सक्षम प्राधिकारी द्वारा परिषिष्ट-तीन में निर्धारितरूपपत्र पर चेक निर्गमन पंजिका रखी जायेगी जिसमें चेक निर्गत करते ही निर्गमन की तिथि, चेक संख्या, धनराशि आहरण संबंधी विवरण, व्यक्ति, फर्म, ठेकेदार का नाम एवं चेक की धनराशि अंकित की जायेगी तथा सक्षम प्राधिकारी द्वारा हस्ताक्षर किया जायेगा।

भाग-तीन

8. खाते में धन जमा /आहरण:

[1] वैयक्तिक लेखा खाता में वित्त विभाग की पूर्व सहमति से निम्न प्रकार की धनराशियां जमा की जायेगी:□

[v] वित्तीय वर्ष के अंतिम दिनों में, जहां वित्त विभाग कोयह समाधान हो जाय कि किसी धनराशि का उपयोग निर्धारित नियम एवं प्रक्रिया का अनुपालन करते हुए व्यवहारिक एवं सम्भव न होगा, राज्य संचित निधि/राज्य आकस्मिकता निधि को डेबिट करते हुए वैयक्तिक लेखा खाता में संक्रमण क्रेडिट।

☐ ब ☐ भारत सरकार द्वारा पुरोनिर्धारितयोजना एवं वाह्य सहायतितयोजना संबंधी धनराशि जिसे समयान्तर्गत व्यय किया जाना संभव न हो अथवा षीघ्रता से व्यय करने में अनियमितता की सम्भावना हो।

☐ स ☐ विभागीय निर्माण इकाइयों के अलावा अन्य निर्माण एजेन्सियों जैसे राजकीय निर्माण निगम, राजकीय जल निगम, समाज कल्याण निर्माण निगम आदि की राजकीय निर्माण कार्यों से सम्बन्धित धनराशि।

☐ द ☐ किसी विषिष्टयोजना से सम्बन्धित धनराशि।

☐ ☐ ☐ भारत सरकार द्वारा संचालित कोई परियोजना जिसकी धनराशि सीधे भारत सरकार द्वारा नामित व्ययकर्ता अधिकारी को बैंक ड्राफ्ट ☐ चेक के माध्यम से उपलब्ध कराई जाती है परन्तु जिसे राजकीय लेखा में सम्मिलित किया जाता हो।

☐ ☐ ☐ राज्य सरकार द्वारा बनाये गये किसी नियम, विभागीय मैनुअलया आदेश जिसमें धनराशि वैयक्तिक लेखा खाते में रखने की व्यवस्था हो।

☐ ☐ ☐ राजकीय निगमों ☐ सार्वजनिक उपक्रमों, परिषदों, प्राधिकरणों तथा स्वायत्तषासी संस्थाओं ☐ विष्वविधालयों एवं मान्यता प्राप्त शिक्षण संस्थाओं को छोड़कर ☐ राज्य सरकार द्वारा राज्य सहायता, अनुदान एवं अंशपूजी की धनराशि।

☐ – सक्षम प्राधिकारी द्वारा धनराशि का आहरण चेक द्वारा समय-समय पर निर्गत षासनादेशों के अनुसार किया जायेगा। वैयक्तिक लेखा खाते ☐ खातों से धनराशि आहरित करने के लिए आहरण अधिकारी को संलग्न परिषिष्ट- ☐ में दिये गये प्रारूप पर एक प्रार्थना-पत्र कोषागार में प्रस्तुत करना होगा।

भाग-चार

सक्षम प्राधिकारी द्वारा वैयक्तिक लेखा खाता का रख-रखाव:-

☐ ☐ – सक्षम प्राधिकारी द्वारा वैयक्तिक लेखा खाता का रख-रखाव, परिषिष्ट-चार में निर्धारितरूप पत्र परयोजनावार किया जायेगा। सक्षम प्राधिकारी द्वारायोजनावार ☐ विभागवार धनराशि संबंधितयोजना के अन्तर्गत जमा कालम के अंतर्गत दर्शायी जायेगी। उक्तयोजना संबंधी धनराशि के आहरण हेतु चेक निर्गत करते समय सक्षम प्राधिकारी द्वारा चेक निर्गमन पंजिका प्रविष्टि के साथ-साथयोजना के डेबिट कालम में प्रविष्टि की जायेगी और पंजिका के अंतिम कालम में सभीयोजनाओं के योग एवं आहरण की प्रविष्टि करते हुए अवषेप निकाला जायेगा। पंजिका में अंकित सभीयोजनाओं के जमा एवं आहरण कालम कायोग निकाला जायेगा जिसे पंजिका के अन्तिम कालम के कुल जमा आहरण एवं अवषेप से मिलाया जायेगा।

कोषाधिकारी द्वारा सत्यापित मासिक पासबुक में की गयी प्रविष्टि से इस पंजिका का मिलान किया जायेगा जो चेक सक्षम प्राधिकारी द्वारा निर्गत है परन्तु कोषागार द्वारा भुगतान नहीं किये गये हैं उनका विवरण चेक निर्गमन पंजिका और इस प्रकार कोषागार लेखा की धनराशि से मिलान किया जायेगा। से तैयार किया जायेगा साथ ही साथ चेक निर्गत एवं कोषागार द्वारा भुगतान न करने का चेकवार एवंयोजनावार विवरण पृथक-पृथक तैयार किया जायेगा।

सक्षम प्राधिकारी द्वारा विभागीय रोकड़ पंजिका में कुल प्राप्त एवं कोषागार के पर्सनल लेजर में जमा की गयी धनराशि की प्रविष्टि भी की जायेगी।

□ □ – खाते का बन्द किया जाना :

□ □ □ सक्षम प्राधिकारी के लिखित अनुरोध पर कोषाधिकारी द्वारा वैयक्तिक लेखा खाता बन्द कर दिया जायेगा तथा इसकी लिखित सूचना सक्षम प्राधिकारी को दी जायेगी।

□ □ □ किसी वैयक्तिक लेखा खाते में तीन वर्ष तक कोई भी लेन-देन न हो, तो ऐसे खाते को बन्द करने हेतु कोषाधिकारी द्वारा सक्षम प्राधिकारी से लिखित अनुरोध किया जायेगा। यदि लिखित अनुरोध की तिथि से तीन माह तक सक्षम प्राधिकारी का उत्तर प्राप्त नहीं होता है तो कोषाधिकारी द्वारा महालेखाकार, उ० प्र० के परामर्श से, यदि खाते में कोई धनराशि अवशेष है तो उसे सुसंगत लेखाधीन के अन्तर्गत जमाकर दिया जायेगा तथा खाते को बन्द कर दिया जायेगा एवं इसकी सूचना सक्षम प्राधिकारी को दी जायेगी। उक्त परिस्थितियों में खाता बन्द किये जाने की दशा में राज्य सरकार को यदि हानि होती है तो हानि के लिए सक्षम प्राधिकारी उत्तरदायी होंगे।

भाग—पांच अनुश्रवण

□ □ प. सक्षम प्राधिकारी द्वारा प्रतिमाह योजनावार जमा, आहरण व अवशेषों का विवरण परिशिष्ट—□ पर विभागाध्यक्ष को अगले माह की □ □ तारीख तक दो प्रतियों में उपलब्ध कराया जायेगा, जिसकी एक प्रति विभागाध्यक्ष द्वारा प्रशासकीय विभाग को □ □ तारीख तक प्रेषित की जायेगी। विभागाध्यक्ष द्वारा मासिक बैठक में अन्य के साथ-साथ वैयक्तिक लेखा खाते की भी समीक्षा की जायेगी। वैयक्तिक लेखा खातों में अवशेष धनराशियों के समुचित उपयोग हेतु विभागाध्यक्ष द्वारा सक्षम प्राधिकारियों की त्रैमासिक बैठक आहूत की जायेगी जिसमें केवल वैयक्तिक लेखा खातों में उपलब्ध धनराशियों की समीक्षा की जायेगी। प्रशासकीय विभाग में भी वैयक्तिक लेखा खाते के अनुश्रवण हेतु प्रत्येक त्रैमास में विभागाध्यक्षों की बैठक करेंगे जिसमें लेखों के बारे में कोई समस्या है तो उसका निराकरण करायेंगे।

समस्त कोषागारों द्वारा वित्तीय सांख्यिकीय निदेशालय, उ० प्र० लखनऊ को इनपुट—□ □ पी०एल०ए० इनपुट□ भेजे जायेंगे।

□ □ – वैयक्तिक लेखा खातों का सम्प्रेक्षण महालेखाकार □ लेखा परीक्षा□ प्रथम, उ० प्र०, इलाहाबाद के अतिरिक्त समय-समय पर निदेशक, विभागीय लेखा, उत्तर प्रदेश, लखनऊ द्वारा किया जायेगा। निदेशक, विभागीय लेखा, उत्तर प्रदेश, लखनऊ द्वारा किया जायेगा। निदेशक, विभागीय लेखा, उ० प्र० द्वारा वैयक्तिक लेखा खातों के सम्प्रेक्षण के बारे में प्रतिवेदन वित्त विभाग को प्रस्तुत किया जायेगा।

भाग—सात

□ □ – जहां राज्य सरकार को समाधान हो जाये कि इस नियमावली के किसी नियम के परिवर्तन से किसी प्रकरण में विशेष कठिनाई हो सकती है, वहां उस प्रकरण में लागू होने वाले नियम में महालेखाकार की सहमति से संशोधन किया जा सकता है।

आज्ञा से,
सुशील चन्द्र त्रिपाठी
प्रमुख सचिव, वित्त।

परिशिष्ट—एक

वैयक्तिक लेखा खाता खोलने हेतु आवेदन—पत्र

1 – कार्यालय का नाम —————

2 – कार्यालय□ विभाग जिसके नाम खाता खोला जाना है —————

3 – सक्षम प्राधिकारी का पदनाम जिनके द्वारा वैयक्तिक लेखा खाता संचालित होगा —————

4 – कोषागार का नाम जहां खाता खोला जायेगा —————

5 – खाता खोले जाने का औचित्य —————

दिनांक : —————

आवेदक अधिकारी के हस्ताक्षर नाम, पदनाम व मुहर

विभागाध्यक्ष की संस्तुति

.....

.....

.....

दिनांक:

विभागाध्यक्ष के हस्ताक्षर नाम पदनाम व मुहर

परिशिष्ट—दो

प्रपत्र संख्या-4 2 च

[अध्याय-1 5 प्रस्तर-3 4 0 क देखें]

वैयक्तिक लेखा खाता के लिये चेक पुस्तिका का प्रारूप

प्रतिपत्र	रूपये के अन्तर्गत	उत्तर प्रदेश शासन	
बही संख्या..... स्थान.....		वैयक्तिक लेखा खाता	
चेक संख्या दिनांक		बही संख्या स्थान	
सेवा में कोषाधिकारी ☐ उपकोषाधिकारी.....		चेक संख्या दिनांक	
..... को वैयक्तिक लेखा खाते के नामें द्वारा		केवल तीन माह के लिये विधि मान्य	
वैयक्तिक लेखा खाता संख्या		सेवा में कोषाधिकारी ☐ उपकोषाधिकारी	
योजना का नाम		कोया धारक को	
अभिप्राय		वैयक्तिक लेखा खाते के नामें द्वारा	
रूपये अदा कीजिये।		वैयक्तिक लेखा खाता संख्या	
आहरणकर्ता के हस्ताक्षर		योजना का नाम	
पदनाम	अभिप्राय	रूपये	
मोहर	रूपये अदा कीजिये।		
		शब्दों में	
		आहरणकर्ता के हस्ताक्षर	
		पदनाम	
		मुहर	
		केवल कोषागार कार्यालय के उपयोग हेतु	
		कृपया रूपये..... ☐ रूपये ☐	
		अदा कीजिये।	
		दिनांक	
		कोषाधिकारी	
		मोहर	

FORM NO. 42-F

(See Chapter-XV, Paragraph 310-A)

Form of cheque book for Personal Ledger Accounts

<u>COUNTERFOIL</u>			<u>GOVERNMENT OF UTTAR PRADESH</u>	
	Place -----		<u>Personal Ledger Account</u>	
BOOK NO.			BOOK NO.	Place -----
CHEQUE NO.	Date -----		CHEQUE NO.	Date -----
To The Treasury/Sub-Treasury Officer-----			Valid for three months only	
Pay to -----			To the Treasury/Sub-Treasury Officer-----	
Rupees-----		Under Rupees-----	Pay to ----- or order	
by debit to the Personal Ledger Account to -			Rs.--	
No. of P.L.A./Name of Scheme/Purpose -----			Rupees -----	
Rs. -----			by debit to the Personal Ledger Account of -	
Drawer's Signature,			Personal Ledger Account No. -----	
Designation.			Name of Scheme -----	
Seal			Purpose -----	
			Drawer's Signature,	
			Designation.	
			Seal	
			<u>For use in Treasury Office</u>	
			Please Pay Rs. (Rupees -----)	
			Date -----	
			Treasury Officer	

		Seal.

परिषिष्ट-तीन

चेक निर्गमन पंजिका

वैयक्तिक लेखा खाता संख्या

दिनांकअन्य विवरण							
1	2	3	4	5	6	7	8

योग :

परिषिष्ट-चार

विभागीय लेखा पंजिका

कोषागार

	पासनादेश संख्या	योजना विवरण	का	योजना का विवरण	योजना का विवरण	कुलयोग	अवशेष
दिनांक	चालानध चेक संख्या	जमा	आहरण	जमा	आहरण	जमा	आहरण

परिषिष्ट- पांच

मासिक लेखा समाधान पंजिका

पूर्व माह के निर्गत चेकों का विवरण जिनका भुगतान कोषागार से नहीं हुआ				
चेक दिनांक	निर्गमन	चेक संख्या	धनराशि	
				पिछले माह में निर्गत चेकों की कुल धनराशिरूपये -----
				कोषागार पासबुक में प्रविष्टि धनराशिरूपये -----
				पिछले एवं पूर्ववर्ती माह के निर्गत —, रूपये एवं पासबुक में अंकित धनराशि
				पिछले माह के निर्गत एवं पासबुक में अभुगतान चेक की धनराशि —, रूपये -----

परिषिष्ट-छः

कार्यालय का नाम ----- वैयक्तिक लेखा खाता -----

ख खाते का नाम,

जमा, आहरण एवं अवशेषों का विवरण माह -----

क्रमांक	योजना का नाम	प्रारम्भिक अवशेष	जमारूपये	योगरूपये	आहरणरूपये	अन्तिम अवशेष
योग						

परिशिष्ट-सात

प्रमाण-पत्र

प्रमाणित किया जाता है कि चेक संख्या _____ दिनांक _____ द्वारा आहरित की जा रहीरूपये _____ की धनराशि पासनादेश संख्या _____ दिनांक _____ द्वारा _____ योजना प्रयोजन के लिए स्वीकृत तथा वैयक्तिक लेखा खाते में स्थानांतरित धनराशि में सम्मिलित है।

स्वीकृति आदेश में निर्धारित शर्तों और औपचारिकताओं की पूर्ति सुनिश्चित कर ली गयी है, धनराशि का आहरण तात्कालिक आवश्यकता के आधार पर किया जा रहा है, आहरित धनराशि बैंक या पोस्ट ऑफिस में जमा नहीं की जायेगी, आहरित धनराशि का व्यय उसी उद्देश्य पर किया जायेगा जो स्वीकृति आदेश में उल्लिखित है तथा धनराशि का उपयोग नियमानुसार निर्धारित अवधि के अन्दर अवश्य कर लिया जायेगा।

हस्ताक्षर

वैयक्तिक लेखा खाता नियंत्रक। (C. S. No. 106, Dated 04-05-1998) [Vitta Lekha Anubhag-1, File No. 10(12)/95]

LIST OF FORMS

FORM NO. 1

(See Chapter III, paragraph 26)

Receipts for payment to Government

Book no _____ Receipt no. _____ Place _____

Date _____, 19 _____

Department and office _____

Received from _____ the sum of rupees _____ on _____ account of _____

Signature of Government servant granting the receipt.

Rs. _____ Designation _____

Cashier or Accountant.

Form 1-A

FORM NO. 1-A	FORM NO. 1-A

(See Chapter III, paragraph 31)	(See Chapter III, paragraph 31)
Receipts for the price of service postage stamps No.	Receipts for the price of service postage stamps No.
Received from_____	Received from_____
With letter no._____, dated_____, 19 the sum of Rupees _____ in cash.	With letter no._____, dated_____, 19 the sum of Rupees _____ in cash.
by cheque on account of _____ in _____payment of	by cheque on account of _____ in _____payment of
Accountant Signature _____	Accountant Signature _____
Treasurer Designation_____	Treasurer Designation_____
Rs._____	Rs._____

FORM NO. 1-B

(See Note below paragraph 26)

Receipts for payment to Government of U.P., Transport Department

Book no._____ Receipt no._____

Office of the Regional Transport Officer _____(place)

Date_____

Received from _____the sum of Rs. (in figures) _____(in words) _____ on account of _____

Full Signature of Government servant granting the receipt.

Rs._____ Designation_____

Cashier/Accountant.

FORM NO. 2

(See Chapter III, paragraph 68)

CASH BOOK OF THE OFFICE OF THE_____

Receipts Expenditure

Date of receipt	No. of receipt	Particulars of receipts	Amount received from the Treasurer	Amount received from other sources	Date of expenditure	No. of voucher	Particulars of expenditure	Amount paid to individual payees	Amount remitted in to the	Remarks

			y											Treas ury	
			Rs	p.	Rs	p.				Rs	p.	R s	p .		
		Openin g balanc e							Total expendit ure						
		Total receipt s							Closing balance						
		GRAN D TOTA L							GRAND TOTAL						

FORM NO. 2-A

(PARAGRAPH 69)

Form of Security Bond for a particular Post

KNOW all men by these presents that I/we AB (Principal)____ s/o____r/o____and CD (1st Surety)____ s/o____r/o____and EF (2nd surety) ____s/o____r/o____ am/are held firmly bound to the Governor of Uttar Pradesh in the sum of Rs.....to be paid to the said Governor, his successors or assigns for which payment well and truly to be made I/we bind myself/ourselves our heirs, executors, administrators, and representatives (* jointly and severally).

WHEREAS the above bounden AB____was on the____day of____, appointed to and now holds and exercises the office of____;

AND, WHEREAS by virtue of such office the said AB____has, amongst other duties, the care of and responsibility for the safe and proper storing and keeping in the places, appointed for the custody thereof, of____;†

AND, WHEREAS the said AB is bound whenever called upon so to do to show to his superior officers that the said property is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property;

AND, WHEREAS in consideration to the appointment of the said AB to his said office the said AB has delivered to and deposited with _____ cash to the extent of Rupees _____ (or has delivered to and deposited with and endorsed to _____ Government securities to extent of Rs. _____ as set forth in the Schedule hereto) [or, has placed on fixed deposit in the _____ limited to the credit of the _____ for the time being of Uttar Pradesh the sum of Rs. _____] (Rs. _____), [or, the said AB/CD/EF has/have agreed to mortgage the property described in the Schedule hereto] for the purpose of in part securing and indemnifying the Government of Uttar Pradesh (hereinafter called "the Government"), against all loss or damage which it might suffer by reason of the said property or any part thereof being wasted, embezzled, stolen, misspent or loss, dishonestly, negligently, or otherwise by the said AB ;

*To be struck out if there are no sureties.

†Here detail money. Government, currency notes, stamps, goods, chattels or effects stored and received at.

AND, WHEREAS, the said AB (and the said CD and EF as the said AB's sureties) has/have entered into the above written bond in the penal sum of Rs. conditioned for the due performance by the said AB of the duties of his said office and the other duties appertaining thereto, or which may be lawfully required of him and for the indemnity of the Government against loss from the acts or defaults of the said AB ;

NOW, the condition of the above-written bond is such that if the said AB has, while he has held the office of _____ always duly performed and fulfilled the said duties of the said office and the other duties aforesaid or if the said AB (and the said CD and EF) shall indemnify the Government from all and every loss and damage which during the time the said AB has held, executed and enjoyed the said office has happened, then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue ;

AND, THESE PRESENTS ALSO WITNESS that in pursuance of the aforesaid agreement and for the consideration aforesaid and as security for the payment to the Government of the said sum of Rs. _____ or any part thereof in accordance with the terms and conditions hereof the said AB/CD/EF hereby transfer(s) to the Governor all that the property described in the Schedule hereto to the intent that the same will remain and be charged by way of simple mortgage as security for the payment to the Governor of the said sum of Rs. _____ AND the said AB/CD/EF hereby covenant(s) with the Governor that the said property is free from encumbrances AND that for the purpose of recovering the said sum of Rs. _____ or any such lesser sum as may from time to time become due under the above written bond the Governor or any officer of the Government duly authorized in this behalf may without prejudice to the right conferred by the Public Accountants Default Act, 1850, from time to time as occasion shall require without the intervention of any court sell the property or any part thereof or take the rents and profits thereof for his own use until he shall have thereby or otherwise recovered such sums as aforesaid;

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them the said CD and EF shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of _____ or the Government six calendar month's notice in writing of his or their intention so to do, and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said AB until the expiration of the said period of six months ;

AND it is hereby agreed and declared by and between the said AB (and the said CD and EF as the said AB's sureties) and the Governor, that on the vacation by the said AB of his said office of _____ the above named ("moneys" where cash is deposited) ("securities" where promissory notes are deposited) shall not be at once returned to him (or them) but shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Government owing to the neglect or default of the said AB and which may not have been discovered until after the

vacation of his office by the said AB and if any breach of the conditions of the said bond is discovered after the repayment (or return) of the said money (or securities) (or release of the said mortgage) such repayment (or return) (or release) shall not affect the right of the Governor or Government to take proceedings upon the said bond against the said AB (CD and EF) :

*PROVIDED ALSO that the officer in whose name the said sum is placed on deposit in manner aforesaid may with the sanction of the Government and at the request of the said AB withdraw the said sum and place the same in like manner as aforesaid in the State Bank of India or the Allahabad Bank or Central Bank of India :

PROVIDED ALSO that if the said sum or any part thereof is lost by reasons of the failure or defalcation of the Bank in which such sum is at any time deposited neither the Governor nor the Government nor any officer serving under the Government shall be in any way liable for such loss and the said AB shall immediately furnish to the Governor either in cash or in such other form as may be sanctioned by the Government orders or regulations then in force security equivalent in value of the amount lost in such manner as aforesaid :

PROVIDED ALSO that the interest on the said sum may be paid over to the said AB when realized if the Government thinks fit to do so ;

AND the said AB (and the said CD and EF as the said AB's sureties) do hereby agree and declare that without prejudice to any remedy provided by this bond, the Government, may on the certificate of Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the said AB (and the said CD and EF) recover all dues hereunder from AB (and CD and EF) jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and the conditions hereinbefore contained I/We have hereunto set my/our hands this_____day of _____19 . corresponding to Saka Samvat_____.

*To be used only when money is placed on deposit receipts.

[The Schedule herein referred to](#)

Signed by AB_____in the presence of_____ and of

Signed by CD_____in the presence of_____ and of

Signed by EF _____in the presence of_____ and of

[FORM NO. 2-AA](#)

[\(See Chapter I, paragraph 27-A\)](#)

Cash-book (for offices where money of transactions are heavy)

Office of_____ Month of_____

Receipts Payments

Contingencies Contingencies

D a t e	N u m b e r o f r e c e i p t w h e r e n e c e s s a r y	P a r t i c u l a r s	P a y	A l l o w a n c e s	C o n t i n g e n c i e s		M i s c e l l a n e o u s	T o t a l	C l a s s i f i c a t i o n	D a t e	S u b v o c h e r s n u m b e r s	P a r t i c u l a r s	P a y	C o n t i n g e n c i e s		O u t o f m o n e y d r a w n i n a n t i c i p a t i o n o f p a y m e n t s	M i s c e l l a n e o u s	T o t a l	C l a s s i f i c a t i o n
					I n r e c o u p m e n t o f p a y m e n t a d v a n c e	A d v a n c e p a y m e n t s								A l l o w a n c e s	O u t o f p e r m a n e n t a d v a n c e				

FORM NO. 2-B
(PARAGRAPH 69)

Form of (General) Security Bond

KNOW all men by these presents that I/we, AB (Principal)_____ s/o_____r/o_____CD (1st surety)_____ s/o_____r/o_____ EF (2nd surety) s/o_____r/o_____am/are held and firmly bond to the Governor of Uttar Pradesh in the sum of Rs._____to be paid to the said Governor's assigns for which payment well and truly to be made I/we bind myself/ourself/ourselves and our heirs, executors, administrators and representatives* (jointly and severally) s

WHEREAS the above bounden AB_____was on the_____day of_____ 19, appointed to and to exercise the office of_____;

AND WHEREAS by virtue of such office the said AB has, and by virtue of any other office to which the said AB may hereafter be appointed from time to time, is likely to have, among other duties the care of, and responsibility for the safe and proper storing and keeping, money, currency notes, stamps and goods and property belonging to the Government of Uttar Pradesh (hereinafter called "the Government") in the places appointed for the custody thereof; of _____

AND WHEREAS the said AB is bound, whenever called upon so to do, to show to his superior officer that any such property entrusted to his care and keeping is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property ;

AND WHEREAS in consideration of the said AB's said appointment and of any other appointment which he may hold hereafter the said AB has delivered to and deposited with_____cash to the extent of Rupees_____(or has delivered to and deposited with and endorsed to_____Government securities to the extent of Rs._____as set forth in the Schedule hereto) [or has placed on fixed deposit in the_____to the credit of the_____for the time being of Uttar Pradesh the sum of Rupees_____(Rs._____)] (or the said

AB/CD/EF has/have agreed to mortgage the property described in the Schedule hereto) for the purpose of in part securing and indemnifying the Government against all loss or damage which it might suffer by

*To be struck off if there are no sureties.

†Here detail money. Government currency, notes, stamps, goods, chattels or effects stored or received at.

reason of the said property or any part thereof being wasted, embezzled, stolen, misspent or lost, dishonestly, negligently or otherwise by the said AB ;

AND WHEREAS the said A B (and the said C D and E F as the said A B's sureties) has/have entered into the above written bond in the penal sum of Rs._____ conditioned for the due performance by the said A B of the duties of his said office and of any other office which the said A B may for the time being hold under Government and the other duties appertaining thereto, or which may be lawfully required of him and for the indemnity of the Government against loss from the acts or defaults of the said A B_____ ;

NOW the condition of the above written bond is such that if the said A B while he has held the office_____and of any other office which he may hold hereafter always duly performed and fulfilled the duties of such office and the other duties aforesaid or if the said A B (and the said C D and EF) shall indemnify the Government from all and every loss and damage caused to the Government from any act, omission, neglect of the said A B in the course of discharge of his duties of any office under Government to which he may from time to time be appointed then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue ;

AND THESE PRESENTS ALSO WITNESS that in pursuance of the aforesaid Agreement and for the consideration aforesaid and as security for the payment to the Governor of the sum of Rs._____or any part thereof in accordance with the terms and conditions hereof the said A B/C D/E F hereby transfer (s) to the Governor ALL that the property described in the schedule hereto the intent that the same will remain and be charged by way of simple mortgage as security for the payment to the Governor of the said sum of Rs._____;

AND the said A B /C D/E F hereby covenant (s) with the Government that the said property is free from encumbrances AND that for the purpose of recovering the said sum of Rs._____or any such lesser sum as may from time to time become due under the above written bond the Governor or any officer of the Government duly authorized in this behalf may without prejudice to the right conferred by the Public Accountants Default Act, 1850, from time to time as occasion shall require without the intervention of any court sell the property or any part thereof or take the rents and profits thereof for his own use until he shall have thereby or otherwise recovered such sum as aforesaid ;

[PROVIDED ALWAYS and it is, hereby agreed and declared that neither of them the said C D and E F shall be at liberty to terminate their suretyship except upon giving to the District Officer, for the time being of_____or the Government six calendar month's notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said A B until the expiration of the said period of six months ;]

AND it is hereby agreed and declared by and between the said A B (and the said C D and E F as the said A B's. sureties) and the Governor that on the termination of the service under Government of the said A B the above named moneys (or securities) shall not be at once returned to him (or them) but shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Government owing to the neglect or default of the said A B and which may not have been discovered until after the termination of the service of the said A B and if any breach of the condition of the said bond is discovered after the repayment (or return) of the said money (or

securities) (or release of the said mortgage) such repayment (or return) (or release) shall not effect the right of the Governor of Government to take proceeding upon the said bond against the said A B [C D and E F] ;

*PROVIDED ALSO that if within the period of six months aforesaid the said A B is re-employed the liability of the surety shall continue unless he legally withdraws from his suretyship ;

(†PROVIDED ALSO that the officer in whose name the said sum is placed on deposit in manner aforesaid may with the sanction of the Government at the request of the said A B withdraw the said sum and place the same in like manner as aforesaid in the State Bank of India or the Allahabad Bank or Central Bank of India) ;

PROVIDED ALSO that if the said sum or any part there of is lost by reason of the failure or defalcation of the bank in which such sum is at any time deposited neither the Governor nor the Government nor any officer serving under the Government shall be in any way liable for such loss and the said A B shall immediately furnish to the Governor either in cash or in such other form as may be sanctioned by the Government orders or regulations then in force security equivalent in value to the amount lost in such manner as aforesaid ;

PROVIDED ALSO that the interest on the said sum be paid over to the said A B when realized if the Government think fit to do so.

*This proviso is to be used in cases where a Government servant is employed temporarily for broken periods in each year such as extra kurk amins in the Revenue Department.

†To be used only when money is placed on deposit receipts.

AND the said A B (and the said C D and E F as the said A B's sureties) do hereby agree and declare that without prejudice to any remedy provided by this bond, the Government may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final conclusive and binding on the said AB (and the said C D and E F) recover all dues hereunder from A B (and C D and E F) jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained I/we have hereunto set my/our hands this_____ day of_____19 , corresponding to Saka Samvat_____.

The Schedule herein referred to

Signed by A B_____in the presence of_____ and of_____.

Signed by C D_____in the presence or_____ and of _____

Signed by E F_____in the presence of_____ and of _____

FORM NO. 2-BB
(See PARAGRAPH 69 NOTE 4)

Form of (General)[release]aced

WHEREAS _____(principal) _____(1st surety)_____

(2nd surety) has/have given the property described in the Schedule annexed as security for the payment of the sum of Rs._____in favour of the Governor of Uttar Pradesh by the Bond, dated_____—and registered at no._____in book no._____Volume no._____Pages_____in the Sub-Registrar's/in the District Registrar's office at_____;

AND WHEREAS it is now necessary to release the said property;

KNOW all men by these presents that the Governor of Uttar Pradesh does hereby release and for ever discharge upto_____ (principal)_____ (1st surety)_____ (2nd surety) all that property fully described in the Schedule hereto which was being held as security for the payment to the Governor of the said sum of Rs. _____ from all actions, suits, accounts, claims or demands for or on account of or in respect of the said Bond.

INWITNESS whereof for and on behalf of the Governor of Uttar Pradesh has signed this deed on the_____ day of _____ 19 , corresponding to Saka Samvat _____.

The Schedule herein referred to

(Description of the property released should be given)

Signed by

For and on behalf of the Governor of Uttar Pradesh

the presence of (1)_____

Address_____

and of (2)_____

Address_____

FORM NO. 2-C
(PARAGRAPH 69-B)

Temporary Personal Bond

KNOW all men by these presents that we/AB (Principal)_____ son of _____ resident of _____ C D (1st surety)_____ on of _____ resident of _____ and E F (2nd surety)_____ son of _____ resident of _____ are held and firmly bound to the Governor of Uttar Pradesh in the sum rupees _____ to be paid to the said Governor, his successors or assigns, for which payment well and truly to be made we bind ourselves and our heirs, executors, administrators and representatives jointly and severally;

WHEREAS the above bounden A B _____ was on the _____ day of _____ 19 , appointed to and now holds and exercises the office of _____;

AND WHEREAS the Governor has called upon the said A B to execute the extent of Rs. _____ indemnifying the Governor against all loss and damage which he might suffer by reason of any property entrusted to the care of the said A B in the course of the official duties being wasted, embezzled, stolen, misspent or lost, dishonestly, negligently, or otherwise by the said A B ;

AND WHEREAS owing to delay in the verification of the value and adequacy of the security offered by the said A B and other causes the execution of the security bond is likely to be delayed ;

AND WHEREAS the Governor has called upon the said A B to execute a personal bond with two sureties temporarily for such time as the security bond aforesaid is not executed ;

AND WHEREAS the said A B and the said C D and E F, as the said A B's sureties have entered into the above written bond in the penal sum of rupees _____ conditioned for the due performance of his duties by the said A B and for the indemnity of the said Governor against loss from the acts or

defaults of the said A B until such time as the said A B offers adequate security and executes a regular security bond ;

NOW the condition of the above written bond is such that if the said A B has whilst he has held any office under Government always duly performed and fulfilled the duties of such office and the duties of any other office to which he may be appointed or if the said A B and C D and E F shall indemnify the Governor from all and every loss and damage caused to the Governor from any act, omission, neglect or default of the said A B in the course of discharge of his duties of any office under Government to which he may from time to time be appointed or if the said A B shall offer adequate security and execute a regular security bond as promised, then the above written bond or obligation shall be void and of no effect otherwise the same shall be and remain in full force and virtue;

PROVIDED ALWAYS that immediately on the said A B executing and delivering the security bond hereinbefore referred to this bond shall cease to have any effect ;

PROVIDED ALSO that neither of them the said C D and E F shall be at liberty to terminate their suretyship except upon giving to the District Officer for the time being of _____ or the Government of Uttar Pradesh six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said A B until the expiration of the said period of six months.

AND the said A B and the said C D and E F as the said A B's sureties do hereby agree and declare that the Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the said A B (and the said C D and E F) recover all dues hereunder, from A B, C D and E F, jointly or severally as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained we have hereunto set our hands this _____ day of _____ 19 , corresponding to Saka Samvat. _____

Signed by A B _____ in the presence of _____
_____ and of _____

Signed by C D _____ in the presence of _____
_____ and of _____

Signed by E F _____ in the presence of _____
_____ and of _____

FORM NO 2-D
(PARAGRAPH 71-A)

Form of temporary Security Bond with sureties when the security money is to be recovered in monthly instalments from pay

KNOW all men by these presents that we* _____ son of _____
_____ and resident of _____ and † _____ son of _____
_____ and resident of _____ and †† _____ son of _____
_____ and resident of _____ are held and firmly bound to the Governor of Uttar Pradesh (hereinafter called the 'Governor' which expression includes his successors or assigns) in the sum of Rupees _____ (in words Rupees _____) to be paid to the Governor for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and severally.

WHEREAS the above bounden * _____ was on the _____ day of _____ 19 _____ appointed to and now holds and exercises the office of _____.

AND WHEREAS by virtue of such office the said *—————has amongst other duties the care of, and responsibility for, the safe and proper storing and keeping in the places appointed for the custody thereof **—————.

AND WHEREAS the said*—————is bound, whenever called upon so to do, to show to his superior officers that the said property is at all times intact in the places aforesaid and is bound to keep true and faithful account of the said property ;

AND WHEREAS the said*—————has been ordered to furnish in consideration of his said appointment a security of Rupees ————for the purpose of in part securing and indemnifying the Governor against all loss or damage which he might suffer by reason of the said property or any part thereof being wasted, embezzled, stolen, mis-spent or lost, dishonestly, negligently or otherwise by himself the said* —————

AND WHEREAS the said* —————not being in a position to deposit the

*Principal †1st Surety ††2nd Surety **Here detail money. Government currency notes, stamps, goods, chattels, or effects.

said security in a lump sum has been allowed to pay the same by monthly deductions from his pay at the rate of 10 per cent of the pay on condition of his executing a bond binding himself personally and by two sureties for the whole amount of Rupees—————until the same has been recovered by such monthly deductions as aforesaid ;

AND WHEREAS the said * and the said*—————and ††—————as the said*—————’s sureties have therefore entered into the above written bond in the penal sum of Rupees—————conditioned for the due performance by the said*—————of the duties of his office and the other duties appertaining thereto or which may be lawfully required of him during the period in which any portion of the aforesaid security money remains unpaid, and for the indemnity of the Governor against loss or damage from the acts or defaults of the said*—————occurring during the said period.

NOW the condition of the above written bond is such that if the said *—————has during the period in which any portion of the aforesaid security money has remained unpaid always duly performed and fulfilled the said duties of the said office and the other duties aforesaid or if the said*—————and the said*—————and †—————shall indemnify the Governor from all and———— every such loss and damage as aforesaid which during the said period has happened, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and virtue.

PROVIDED ALWAYS and it is hereby agreed and declared that neither of them, the said *—————and †—————and ‡—————shall be at liberty to terminate their suretyship before the aforesaid security money has been recovered by monthly deductions as aforesaid or has otherwise been paid in full during the said period except upon giving to the District Officer for the time being of—————or the Government of Uttar Pradesh six calendar months’ notice in writing of his or their intention so to do, and their joint and several liability under this bond shall continue in respect of all omissions until the expiration of the said period of six month or until the aforesaid security money has been recovered or paid in full, whichever event first happens.

AND it is hereby agreed and declared by and between the said*—————and the said†—————and‡—————as the said*—————sureties and the Governor that if the said*—————vacates the said office of—————before the said security money has been recovered or paid in full the money recovered or deposited as part of such security shall not be at once returned but

*Principal †1st Surety ‡2nd Surety **Here detail money. Government currency notes, stamps, goods, chattels, or effects.

shall continue to be held in the manner aforesaid for the term of six months as security against any loss that may have been incurred by the Governor owing to the neglect or default of the said*_____ and which may not have been discovered until after the vacation of his office by the said *_____and if any breach of the conditions of the said bond is discovered after the repayment such repayment shall not affect the right of the Governor to take proceedings upon the said bond against the said*_____ and † _____and ‡ _____

AND the said _____and ‡ _____and ‡ _____do hereby agree and declare that without prejudice to any remedy provided by this bond the Governor may on the certificate of the Secretary to the Government of Uttar Pradesh in the Administrative Department, which shall be final, conclusive and binding on the said*_____and † _____and ‡ _____recover all dues hereunder from them jointly or severall, as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinafter contained we have hereunto set our hands this_____day of_____19 corresponding to Saka Samvat—

Signed by*_____in the presence of_____and of_____.

Signed by † _____in the presence of_____and of_____.

Signed by ‡ _____in the presence of_____and of_____.

*Principal

†1st Surety

‡2nd Surety

FORM NO. 2-E
(PARAGRAPH 71-A)

Form of Fidelity Bond granted by an Insurance Company to the Governor of the Uttar Pradesh, guaranteeing fidelity of a Government Servant.

Bond no. _____date of Expiry_____ First premium Rs. _____Sum Guaranteed Rs. _____
_____Annual premium Rs. _____

WHEREAS _____(hereinafter called the "Servant") is in, or about to be taken into, the employment of the Government of the Uttar Pradesh (hereinafter called the "Government") in the capacity of _____ and has, with the consent of the Government, applied to the _____ (hereinafter called the "Company"), to guarantee his honest and faithful accounting for all moneys, stores, stamps or any other property received by, or entrusted to him, in such capacity.

AND WHEREAS the sum of Rupees _____has been paid to the Company as the premium or consideration for such guarantee commencing from the date of this Agreement and terminating on the thirty first day of March 19 .

NOW THEREFORE this agreement witnesseth that in consideration of the premises, and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the first day of April of each year, in respect of which the Annual Premium as above stated, shall, before, or on the 20th day of April, be paid to the Company, and the Company shall consent to receive the same, the Company doth hereby guarantee to Government, that the Servant shall, during the subsistence of this agreement, honestly and faithfully account to Government for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of Government, and the Company guarantees, to the extent hereinafter mentioned, to indemnify Government against all loss, injury or damage in such moneys, stores, stamp or other property which the Government may in any way suffer or sustain by any act or acts of default, negligence, over-sight, fraud, misconduct of dishonesty of the Servant committed during the period for which the aforesaid premium has been paid by the Servant.

Provided that the sum recoverable under this agreement shall in no case exceed Rupees_____.

If any question or difference shall arise between the parties hereto or their respective representatives touching these presents or the construction hereof or as to the right, duties or obligations of any person hereunder or as to any other matter in anywise arising out of or connected with the subject matter of these presents the same shall be referred to a single arbitrator to be named by the Head of Department. The arbitrator so named shall be an officer of Government and shall have all powers conferred on arbitrators under the Indian Arbitration Act, and the costs of the reference and award shall be in the discretion of the arbitrator. The arbitrator may from time to time with the consent of the parties, enlarge the time for making and publishing the award. The making of an award in such reference shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of such difference. If the Company shall disclaim liability for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to arbitration under the provision herein contained then the claim shall for all purposes be deemed to have been abandoned and shall not thereafter be recoverable hereunder :

PROVIDED also that the Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty but the launching of the prosecution against the Servant shall in no case be a condition precedent to the liability of the company arising under this agreement.

In witness whereof the undersigned being duly authorised by the Directors of the Company has/have hereunto set his/their hand at_____this_____day of_____19 .

For the

Examined.....

Entered_____

FORM NO. 2-F
(Paragraph 71-B)

Register of securities taken from Government accountants

Division	District	Office held by public accountant	Name of public accountant and pay of office	Maximum amount ordinarily in his hands at any one time	Amount of security demanded	Date of verification of security bond	Character of security with opinion of the head of the office
1	2	3	4	5	6	7	8

FORM NO. 2-G
(Paragraph 71-A)

Register of payments to security deposits in instalments by monthly Deductions from pay

P a s s- b o o k n o.	Na me of de po sit or	R a n k	P a y	Balanc e	Monthly payments to security deposit													Total amount		Re ma rks
					N et a m ou nt	In ter es t	A p ri l	M a y	J u n e	J u l y	A u g u s t	Sep tem ber	O ct ob er	No ve mb er	De ce mb er	Ja nu ar y	Fe br uar y	M ar c h	N et a m ou nt	

FORM NO. 2-H
(PARAGRAPH 71-C)

Form of Fidelity Bond granted by an Insurance Company to the Governor of Uttar Pradesh guaranteeing fidelity of a Government Servant (Where the security is of a temporary nature)

In this policy the expressions shall bear the respective meanings attached to them in the schedule :

1. In consideration of the first premium and subject to the terms and conditions contained herein or endorsed hereon which are to be deemed conditions precedent to any liability on the part of the Company so far as they relate to anything to be done or complied with by the Employer.
2. THE COMPANY AGREES TO make good and reimburse to the Employer all such direct pecuniary loss not exceeding the amount guaranteed as the Employer shall sustain by any acts of dishonesty, default or negligence committed by the Employed (a) during the currency of this insurance and (b) during the uninterrupted continuance of employment of the Employed and (c) in connection with his occupation and duties AND DISCOVERED during the currency of this insurance or within six months thereafter or within 12 months after the termination of such employment whichever is later.
3. The particulars and declaration signed by or on behalf of the Employer together with any correspondence relative thereto shall be incorporated herein and be the basis of this contract and of every renewal. And the Company shall not be liable to make any payment hereunder if the nature of the business of the Employer or the duties or conditions of service shall be changed or remuneration of the Employed reduced without notification to the Company, or if the precaution and checks for securing accuracy of accounts shall not be duly observed.
4. Notice in writing shall be given to the Company as soon as possible after any act or acts of dishonesty, or default or of reasonable cause for suspicion thereof or of any improper conduct shall have come to the knowledge of the Employer or of any representative of the Employer to whom is entrusted the duty of superintendence over the Employed and no amount shall be payable under this policy in respect of any act committed after such knowledge shall have come to the Employer or his said representative. Within three months after such notice the Employer shall deliver to the Company full details of his claim and shall furnish proof of the correctness of such claim. All books of accounts of the Employer or any accountant's reports thereon shall be open to the inspection of the Company and the Employer shall give all information and assistance to enable the Company to sue for and obtain

reimbursement by the Employed or by his estate of any moneys which the Company shall have paid or become liable to pay under this policy. Provided always that the Company shall not be entitled to the disclosure of any record or information in respect of which the Employer is entitled to claim privilege in a court of Law under sections 123, 124, 125, 126 and 129 of the Indian Evidence Act.

5. Any moneys of the Employed in the hands of the Employer and any moneys which but for any act of fraud or dishonesty would have been due to the Employed from the Employer shall be deducted from the amount otherwise payable under the policy provided that the Employer is entitled under the law to make such deduction. Provided further that in cases in which the loss to the Employer is in excess of maximum amount payable under the policy, the moneys aforesaid will be applied in the first place to make good such excess and the balance, if any, shall be deducted as herein provided. The Employer and the Company shall share any other recovery (excluding insurance and reinsurance and any counter security taken by the Company) made by either on account of any loss in the proportions that the amount of the loss borne by each bears to the total amount of the loss.

6. If any question or difference shall arise between the parties hereto or their respective representative touching these presents or the construction hereof or as to the right, duties or obligations of any person hereunder or as to any other matters in any wise arising out of or connected with the subject-matter of these presents the same shall be referred to a single arbitrator to be named by the Head of Department. The arbitrator so named shall be an officer of Government and shall have all powers conferred on arbitrators under the Indian Arbitration Act, and the costs of the reference and award shall be in the discretion of the arbitrator. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award. The making of an award in such reference shall be a condition precedent to any liability of the Company or any right of action against the Company in respect of such difference. If the Company shall disclaim liability for any claim hereunder and such claim shall not within twelve calendar months from the date of such disclaimer have been referred to arbitration under the provision herein contained then the claim shall for all purposes be deemed to have been abandoned and shall not thereafter be recoverable hereunder.

7. Notwithstanding anything herein contained to the contrary it is also agreed that the Company guarantees to the Employer that the Employed shall honestly and faithfully account to the Employer for all moneys or valuables or property which he shall receive or be entrusted with on account of the Employer either in his personal or individual capacity or as member of a group working conjointly with other members and that the Company will make good and reimburse to the Employer such loss not exceeding the amount of guarantee as the Employer may sustain by any act or acts of default or dishonesty or negligence of the employer in the capacity and employment aforesaid and that when individual liability cannot be brought home to the Employed the amount to be made good shall be that which falls to the share of the Employed calculating from the total number of men forming such group, i.e. the total loss divided by the total number of men employed on the particular work.

8. The Company also agrees that during the period in which this guarantee shall be in force the particulars contained in the schedule shall be with the consent of the Employer and on previous notice to and on payment to the Company of any additional proportionate premium that may become payable in consequence of any change in the Employed by reason of promotion or otherwise be varied as circumstances may require.

Attached to and forming part of policy no. _____

Signed on behalf of the Company.

By authority of the Board.

FIDELITY GUARANTEE POLICY

Agency :	Policy No.
	THE SCHEDULE
The Company :	
The Employer :	
	Name—
	Address—
	Business—
The Employed :	
	Name—
	Address—
	His occupation and duties—
The amount guaranteed	The annual premium Rs. day of in each year.
The first premium Rs.	
The renewal date. The	
The currency of this insurance:	The period from the date hereof to the first renewal date and any year thereafter in respect of which the Company shall agree to accept and the Employer or Employed shall pay the annual premium.
Signed on The	Examined. Entered.
Policy no.—	
Employes—	
Employed—	
Renewal date—	
Agency—	
Branch—	

This Policy should be read carefully and its terms noted in case of default immediate notice must be given to the Company.

FORM 2-I
(See PARAGRAPH 71, NOTE 4)

Assignment of Policy by endorsement

For the consideration as expressed in the Bond, dated the..... day of.....executed by me in favour of the Governor of Uttar Pradesh and in pursuance of the Account Rules of the Government of Uttar Pradesh, I, ...etc., hereby assign absolutely to the said Governor the written policy of Insurance dated the.....

Signed by
Designation and address
on.....day of.....19 .

FORM NO. 3
(See Chapter IV, paragraph 92)

STATEMENT OF RENT RECOVERABLE IN CASH OR BY DEDUCTION FROM PAY BILLS

Name of Division _____				Name of Canal, etc. _____			
_____				Major Head to be credited _____			
Register no. of building	Name of building	Name, rank and office of occupant with rates of his pay and allowances, as known to the Divisional Officer	Amount due to end of 19		TO BE FILLED IN BY THE TREASURY OFFICER		
					Amount recovered during 19	Remarks with date and other particulars of changes in the rate of emoluments shown in column 3.	
1	2	3	4		5		6
			Rs.	p.	Rs.	p.	

Date _____ Divisional Officer.

Completed and returned to the officer-in-charge _____ division.

Certified that the pay and allowances of the tenants named therein remained unchanged during the month except as indicated in column 6.

Dated _____ Treasury Officer.

FORM NO. 3-A **[See PARAGRAPH 99 (b)]**

Form of Bond of Indemnity for drawing arrears of pay and allowances or pensions of deceased Government servants or pensioners

KNOW ALL MEN BY THESE PRESENTS that I, _____ (a) _____ widow/husband/son/daughter of Shri/Shrimati _____ (b) _____, residing at _____ (c) _____ (hereinafter called "the Obligor" which expression shall unless excluded by or repugnant to the context include his/her heir, executors, administrators and legal representatives), and I/we (1) _____ (d) _____ son of _____ resident of _____ and (2) _____ (e) _____ son of _____ resident of _____ Surety/Sureties on behalf of the Obligor (hereinafter called "the Surety" / "Sureties" which expression shall unless excluded by or repugnant to the context include his/their heirs, executors, administrators and legal representative) bind ourselves jointly and severally to pay to the Governor of Uttar Pradesh (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without a demur a sum of Rs. _____ (f) _____ (Rupees _____) for which payment well and truly to be made we bind ourselves firmly by these presents.

Dated this _____ day of _____ 19 _____

WHEREAS the aforesaid Shri/Shrimati _____ (b) _____ was at the time of his/her death in the employment of receiving a pension of Rs. _____ from the Government.

AND WHEREAS the said Shri/Shrimati _____ (b) _____ died on the _____ day of _____ 19 _____ and there was due to him/her the sum of Rs. _____ (f) _____ (Rupees _____) for pay and allowances in respect of his/her said employment /in respect of his/her said pension.

AND WHEREAS the above bounden Obligor _____ (a) _____ claims to be entitled to the said sum as heir of her/his husband/wife/father, the said Shri/Shrimati _____ (b) _____ but has not obtained letters of administration of or a succession certificate to the property and effects of Shri/Shrimati _____ (b) _____.

AND WHEREAS the Obligor has satisfied the Government that she/he is entitled to the aforesaid sum and that it would cause undue delay and hardship if she/he were required to produce letters of administration of or a succession certificate to the property and effects of the said Shri/Shrimati _____ (b) _____.

AND WHEREAS the Government desire to pay the said sum to the Obligor but under Government rules and orders it is necessary that she/he should first execute a bond with one surety/two sureties to indemnify against all claims to the amount so due to the said Shri/Shrimati _____ (b) _____ before the said sum can be paid to the Obligor.

NOW THE CONDITION of this bond is such that if after payment has been made to the Obligor, the Obligor 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. _____ (f) _____ (Rupees _____) refund to the Government, the sum of Rs. _____ (f) _____ (Rupees _____) and shall otherwise indemnify and save Government harmless from all liability in respect of the aforesaid sum and all costs incurred in consequence of any claim thereto THEN the above written bond or obligation shall be void but otherwise the said bond shall remain in full force effect and virtue. AND it is hereby agreed and declared that without prejudice to any other remedy the Government may on a certificate of the Secretary to the Government in the Administrative Department which shall be final, conclusive and binding on the claimant and/or the surety or sureties, recover all dues hereunder as arrears of land revenue.

IN WITNESS WHERE OF the parties hereto have hereunto set their respective hands the day and the year first above written.

* _____

Signed by the above named

Signed by the above named

Surety/Sureties in the presence.

Obligor in the presence of—
of—

(1) ** _____ (1st surety)

(2) *** _____ (2nd surety)

Witnesses—(1) _____

(2) _____

*Signature of the obligor.

**Signature of the First Surety.

***Signature of the Second Surety.

Accepted for and on behalf of the Governor of Uttar Pradesh by _____ † _____ in the presence of ‡ _____

NOTES—(a) Full name of the claimant.

(b) Name of the deceased Government servant/pensioner.

(c) Full address of place of residence of the claimant.

(d) First Surety.

(e) Second Surety.

(f) Amount of the claim.

†Name and designation of the Officer directed or authorised in pursuance of Article 299(1) of the Constitution to accept the bond for and on behalf of the Governor.

‡†Name and designation of witness.

NOTE—The Obligor as well as the Sureties should have attained majority so that the bond may have legal effect or force.

FORM NO—4-A
(See Chapter V-A, paragraph 107-D)

SALARY BILL OF MEMBERS OF THE LEGISLATURE

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger.

Name of Member_____

District_____

1. Major head_____	Voucher no. _____ of			
Audit no. 2. Minor head_____ Voted	List of payments			
3. Primary and secondary unit of appropriation	for _____ 19 .			
	Monthly rate		Amount	
Received my salary for the month of _____ 19	Rs.	p.	Rs.	p.
Gross Claim				
Less—Deductions as follows:				
1. Under rule 14 of the Uttar Pradesh Legislative Chamber				
(Members Emoluments) Rules				
2. _____				
3. _____				
Total deductions				
Net amount payable				

Passed for Rs. (_____) Rs. _____

Secretary, Legislative Assembly

Legislative Council

Net amount to be written in words in the handwriting of the member.

Rupees _____

Please pay to _____

The _____ 19 . Signature (Signature of member)

DIRECTIONS FOR NOTE

1. A paybill may be presented at a District Treasury five days before the last working day of the month for which pay is earned.

2. Paybill may, if desired, be enfaced for payment to a Banker or Agent and submitted for collection through such Banker or Agent. This will ellviate the necessity of the member's attendance in person or by messenger as payment may then be made direct to the Bank or Agent.

(A) IN CASE OF A PAYMENT AT THE TREASURY

Pay Rs.() _____

Examined and entered.

Accountant

Dated _____ 19 .

Treasury Officer,

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA_____:

Please pay Rs. ()_____Treasury :

Date_____, 19 . Treasury Officer._____

PAYEE'S DISCHARGE TO THE BANK

Received payment

Name_____

Office_____

For use in Accountant-General's Office

Admitted, for Rs.

Objected to, Rs. _____

Auditor.

Superintendent

FORM NO. 5

PAY BILLS OF GAZETTED GOVERNMENT SERVANTS

(See Chapter VI, paragraph 108)

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money or cheques or bills made over to a messenger

NAME OF GAZETTED GOVERNMENT SERVANT _____DISTRICT_____

PAY BILL

Audit no. Head of service (to be entered by Drawing officer)	Voucher no. _____ of list _____ of payment for_____, 19			
	Monthly rate		Amount	
Received for the month of _____, 19	Rs.	p.	Rs.	p.
My substantive pay as_____				

Gross Claim				
Less Fund deduction as follows :				
I.C.S. Provident Fund				
Postal Insurance and Life Annuity Fund				

Bengal Uncovenanted Service Family Pension Fund				
Bengal and Madras Service Family Pension Fund				
General Family Pension Fund				
Hindu Family Annuity Fund				
Bengal Christian Family Pension Fund				
General Provident Fund				
I.C.S. Family Pension Regulations [as detailed in the separate schedule attached Superior services (India) Family Pension Fund (as detailed in the separate schedule) attached]				
Indian Military Widow's and Orphans' Fund (as detailed in the separate schedule attached)				
Net claim				
Deduct Income-tax at paise in the rupee on Rs.				
Less abatement on Rs. paid for Life				
Insurance (premium receipts or attested copies thereof for Rs. attached)				
Deductions on account of advances and recoveries as detailed below_____				
Advance of pay_____				
House rent				
_____overdrawn				
Net amount payable				

Net amount to be written in words (Rs._____)

Please pay to_____, 19 .

Signature (Signature of officer).

For use in Accountant General's office. For use in Treasury.

Admitted, for Rs._____, Pay Rupees (_____)_____

Objected, to Rs._____, _____

Accountant

Treasury Officer.

Incorporated in Sadar Treasury account,

Auditor, Senior Accountant,

Accountant,

Directions for note

1. A pay bill may be presented at the district Treasury five days before the last working day of the month by the labour of which the pay is earned.

2. A Pay bill may, if desired, be enfaced for payment to a banker or agent and submitted for collection through such banker or agent; this will obviate the necessity of the officer's attendance in person or by messenger as payment may then be made direct to the banker or agent.
 3. When exemption is claimed in respect of any amount paid to an insurance company the original receipt of the company for the amount paid or an attested copy thereof should be attached to the pay bill. The receipt will be returned with the cheque.
 4. The period for which a subscription to a fund is due should be specified when it differs from the period for which pay is drawn.
 5. The fund deductions of a covenanted civil servant are taken upon his allowances before deductions on account of Civil Service Provident Fund.
 6. The Government of India exercise no supervision over the management of the Hindu Family Annuity Fund, the General Family (Pension) Fund and the Bengal Christian Family Pension Fund, and is in no way responsible for their solvency.
 7. In the case of officers entitled to sterling overseas pay, fund deductions are based on the rupee pay plus the rupee equivalent of the sterling overseas pay.
 8. When the deduction on account of income-tax shown in the bill includes tax calculated on sterling overseas pay, the details of the calculation, on which the deduction is based, may be given at the foot of the bill, or if there be no space at the foot, in some other suitable place : the total being brought into the body of the bill in the appropriate place and the two entries connected with a letter mark or otherwise. The details should show the sterling amount of the overseas pay as also its rupee equivalent.
- NOTES—(1) Treasury and audit officers should see that all compulsory deductions, including those for the I.C.S. Provident Fund, are duly made, and that the schedule showing particulars of all fund deductions are attached to the paybills.
- (2) Subscribers to the Sterling Branch should note on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

FORM NO. 5-B

(See Chapter VI, paragraph 116-A)

(To be printed on foolscap folio)

(Obverse)

CERTIFICATE OF TRANSFER OF CHARGE OF THE DISTRICT

Certified that we have on the forenoon/afternoon of this day respectively made over and received charge of the office of _____

Station_____	Signature of relieved Government servant.
Date_____, 19 .	Designation_____
	Signature of relieving Government servant.
	Designation _____

Memo. of balances for which responsibility is accepted by the Government servant receiving charge.

†Treasury balances—

Cash—

Opium stores—

Stamp stores—

Permanent advance—

†For details, see overleaf.

Relieved Government servant.

Relieving Government servant.

Forwarded to_____

(Reverse)

Details of Treasury Balances

Description		Under double locks	With treasurer	†In tahsils	Total
1		2	3	4	5
Government securities held in safe custody.					
Balance at credit of depositor, Rs.—					
Government currency notes.	At Rs. 10,000				
	„ 1,000				
	„ 500				
	„ 100				
	„ 50				
	„ 20				
	„ 10				
	„ 5				
	„ 2				
	„ 1				
Silver	Whole rupees				
	Half-rupee				
	Quarter rupee				
	Eighth rupee				
	Uncurrent coins				
Nickel	Half-rupee				
	Quarter-rupee				
	Eighth-rupee				
	One-anna pieces				
Copper and bronze	Double pice				
	Single pice				
	Half-pice				
	Pie-pieces				
Stamps					
Opium, maunds					

Cheque Forms (Number)					

†The total of the cash balance reported in the latest daily sheets received from Sub-Treasuries without any details of notes or coin, etc., need only be shown in this column

Station_____ Relieved Government servant.

Relieving Government servant.

Date_____, 19 .

NOTE—In the case of districts where there are two or more independent Treasuries, the balances of the Treasury/Treasuries other than the headquarters Treasury may be incorporated in the manner as of Tahsil Sub-Treasuries, vide the note below paragraph 403 is in Part II of this Volume.

FORM NO. 6
(See Chapter VI, paragraph 118)

Travelling Allowance Bill of Gazetted Government servants

Instructions for preparing travelling allowance bills

- (1) Journeys of different kinds and journeys and halts should not be entered on the same line.
 - (2) Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the Government servant and not in travelling allowances bills.
 - (3) Fractions of a Kilometer in the total of a bill for any one journey should not be charged for.
 - (4) When the first item of a travelling allowance bill is a halt, the date of commencement of this halt should be stated in the "Remarks" column.
 - (5) Against each entry in column 13 there should be a corresponding entry in column 14.
 - (6) A certificate of attendance given by the court or authority should be attached to the bill if travelling allowance is drawn under paragraph 59, Financial Handbook, Volume III.
 - (7) When travelling allowance is claimed in respect of a journey to and from a hill station it should be mentioned in the "Remarks" column whether or not the halt has exceeded ten days.
- (Space for pre-audit encasement in respect of bills submitted for pre-audit).

For use in Accountant-General's Office

Head of service chargeable—	Admitted for Rs._____
	Objected to Rs._____
	Reason of objection—
	Senior Accountant G. O.

Travelling allowance bill
(Gazetted Government servants)

District _____		Name _____					
Headquarters _____		Designation _____					
		Pay _____					
Particulars of journeys and halts		Kind of journey i.e. by rail (mail or passenger)	Railway/Steamer fare			Distance travelled by road or by trolley	
Departure	Arrival		Class	Number of fares	Amount	For which mileage is admissible	For which daily

Station	Date	Hour	Station	Date	Hour	steamer, road or trolley				At ordinary	At other rates	allowance is admissible
1	2	3	4	5	6	7	8	9	10	11	12	13
Head of service chargeable							Month of_____					
							Voucher no. _____of_____list of payment for _____19 .					
Number of days for which daily allowance is claimed							Actual expenses		Purpose of journey of halt		Remarks	
							Particulars	Amount				
14							15	16	17		18	

Travelling by road includes travelling by sea or river in a steam launch or in any vessel other than a steamer, and travelling by canal. (The particular kind should be specified in the bill).

In case where the steamer company has two rates of fare, one inclusive and one exclusive of diet, the word "fare" should be held to mean "fare exclusive of diet."

Rs. p.	Contents received
Railway and steamer fares (Col. 10)	
Road mileage—	
Kilometers at (Col. 11)	
Kilometers at (Col. 12)	
_____days for which daily allowance is claimed	
(Col. 14) at	
Actual expences (Col. 16)	
Total	Signature of the officer who travelled.
Deduct—P.T.A. for _____ days (paragraph 40, Financial Handbook, Volume III)	Office
Deduct—hire due to Government (paragraph 29, Financial Handbook, Volume III).	Date
	Memo.
Other deductions—	Rs. p.

Net claim	(a) Appropriation for 19—19—
	Expenditure including this bill
Rupees	Balance

Passed for rupees () _____ Controlling Officer.

Date _____

Pay rupees _____ Treasury Officer.

Date _____

Certificates.

(a) If there is a combined appropriation for travelling allowance of gazetted and non-gazetted Government servants, the combined appropriation and expenditure should be shown in this column.

FORM No. 6-A (See CHAPTER XI, PARAGRAPH 251)

Bill for advance to gazetted officers

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger.

Name of Gazetted servant—

Designation—

District—

Audit No.	Head of Account	Voucher No. First of ——— list of second payment for— 19 .
		Rs. p.
Received		UNDER RUPEES ———
Advance of pay		
Advance of travelling allowance		
Advance for house building		
Advance for the purchase of conveyance sanctioned by— ——in——dated——a duly authenticated copy of which is attached		
	Total	
deduct—Income Tax—		
	Surcharge	
	Super Tax	
	Net amount payable	

(Net amount to be written in words) Rupees—

Please pay to _____ Date—— Signature
Signature.

Certified that :

Advance of pay—(1) The transfer involves change of station and that the advance does not exceed one month's substantive pay.

(2) The advance was not drawn at the old station. (This certificate is necessary when advance is drawn at the other station after transfer).

Advance of travelling allowance—The amount of travelling allowance advance drawn does not exceed the transfer travelling allowance to which I am entitled in consequence of transfer vide rough calculation attached.

House building/repair advance—(1) The advance is required for construction/repair of a house for the personal residence of myself or my family as laid down in paragraph 244-A of the Financial Handbook, Volume V, Part I.

(2) I am not likely to retire before complete recovery of the advance is effected.

Motor car/boat/cycle advance—An agreement in Form no. 25-A has been executed and sent to Government.

NOTE—Strike off the certificates not required.

Dated Signature of Officer.

(A) IN CASES OF PAYMENT AT THE TREASURY

Pay Rs.*()——

Examined and entered.

Accountant Treasury Officer.

Dated——19 .

(B) IN CASE OF PAYMENT AT THE BANK

To

The Agent, State Bank of India——

please pay Rs.*()——Treasury.

Dated——19 .

Treasury Officer.

PAYEE'S DISCHARGE TO THE BANK

Received Payment.

Name——

Office——

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor Superintendent.

*To be stated in words and figures.

FORM No. 6-B

(See CHAPTER XI, PARAGRAPH 251)

Bill for advance to non-gazetted Government servants

	Voucher No.
Office of the ——	first

District——	of——list of
	second
	Payments for——
	19 .

Name and designation Government of the servant	Advance of pay	Advance of travelling allowance	Advance for house building	Advance for conveyance	Total of advances	Deduction on account of income-tax	Deduction on account of	Total Deductions	Net amount	Under Rs.—
1	2	3	4	5	6	7	8	9	10	
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	

Total net amount

(Net amount to be written in words) Rupee _____

Sanctioned by _____ in _____ dated _____ a duly authenticated copy of which is attached.

Certified :—

Advance of pay—(1) The transfer involves change of station and that the advance does not exceed one month's substantive pay of the Government servant concerned.

(2) The advance was not drawn at the old station. (This certificate is necessary when advance is drawn at the other station after transfer).

Advance of travelling allowance—The amount of travelling allowance advance drawn does not exceed the transfer travelling allowance to which the Government servant is entitled in consequence of transfer, vide rough calculation attached.

House building/repair advance—(1) The advance is required for construction/repair of house for the personal residence of the Government servant or his family as laid down in paragraph 244-A of the Financial Handbook, Volume V, Part I.

(2) The Government servant is not likely to retire before complete recovery of the advance is effected.

Motor Car/cycle advances, etc.—An agreement in Form No. 25-A has been executed and sent to Government.

CONTENTS RECEIVED

NOTE—Strike off the certificates not required.

Dated signature of the Drawing Officer——

Designation——

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay Rs.* ()——

Examined and entered.

Accountant

Dated——19 . Treasury Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA,——

Please Pay Rs.* ()——TREASURY.

Treasury Officer.

Dated——19 .

PAYEE'S DISCHARGE TO THE BANK

Received Payment.

Name——

Office——

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor.

Superintendent.

*To be stated in words and figures.

FORM 6-C

(This form should be in pink colour)

(See CHAPTER XI, PARAGRAPH 251)

Bill for General Provident Fund Advance/Withdrawals of gazetted Government servant.

NOTE—Government accepts no responsibility for any fraud or misappropriation in respect of money, cheques or drafts made over to a messenger——

Name of gazetted servant——

Designation——

District——

G.P.F. Account no.——

	"805.State Provident Funds	Voucher No.—	
Head of Account	A—Civil-Generall/Contributory	first	
	Provident Fund."	of——list of payment	
		second	
		Date——	
		Amount	Purpose
Received——			

1. Temporary advance sanctioned by——vide no.——		
dated——duly authenticated copy of which is enclosed.		
2. Non-refundable advance sanctioned by——vide no.——		
dated——(copy enclosed)		
3. Advance for the payment of premium sanctioned by——		
vide no.——dated——(copy enclosed).		
4. Final payment sanction by——vide no.——dated		

(copy enclosed)

Total Amount —
Please pay to——

Amount to be written in words) Rupees——

Dated

Signature

Signature.

Certified that :-

(i) The amount of advance/withdrawal sanctioned does not exceed the limit prescribed in the relevant rules/orders.

(ii) In the case of ordinary advance twelve months have elapsed since the full repayment of the previous temporary advance.

(iii) The amount drawn does not exceed the amount at my credit on this date, Policy no.____has been accepted by the Accountant General, U. P., vide his letter no.____dated____

Dated, Signature of the Officer____

Designation_____

(A) IN CASE OF PAYMENT AT THE TREASURY

*Pay Rs. ()____

Examined and entered.

Accountant

Dated____19 .

Treasury Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA____

Please pay *Rs. ()____Treasury.

Dated____ Treasury Officer.

PAYEES' DISCHARGE TO THE BANK

Received payment.

Name____

Officer____

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor

Superintendent.

*To be stated in words and figures.

FORM 6-D

(This form should be in pink colour)

(See Chapter XI, Paragraph 251)

Bill for General Provident Fund Advance/Withdrawal of non-gazetted Government servant.

Head of Account		"805-State Provident Funds—A— Civil—General/Contributory Provident/Fund."		Voucher no.____first of____second list of Payment			
				dated_____			
Serial number	Name and designation of the subscriber	Account number	Temporary advance	*Amount of			Remark *
				Nonrefundable advance	Advance for payment of premium	Final payment	
1	2	3	4	5	6	7	8

*The purpose of the advance should be indicated in the remarks column.

Total amount_____ In words (Rupees_____).

Sanctioned by____in____dated_____duly authenticated (copy enclosed).

Signature of the Drawing Officer_____

Designation_____

Certified that :—

(i) The amount of advance/withdrawal sanctioned does not exceed the limit prescribed in the relevant rules/orders.

(ii) In the case of ordinary advance twelve months have elapsed since the full repayment of the previous temporary advance.

(iii) The amount drawn does not exceed the amount at credit on this date. Policy no. has been accepted by the Accountant General. U.P., vide his letter no. dated.....

(iv) The amount withdrawn previously on the same account has been utilised by subscriber for the purpose for which it was intended and that the relevant premium receipt has been duly enfaced by me.

Dated Signature of the Drawing Officer

Designation_____

(A) IN CASE OF PAYMENT AT THE TREASURY

Pay *Rs. ()_____

Examined and entered.

Accountant

Dated____19 . Treasury/Officer.

(B) IN CASE OF PAYMENT AT THE BANK

To

THE AGENT, STATE BANK OF INDIA_____

Please pay *Rs. ()_____

____Treasury.

Dated____19 .

Treasury Officer.

PAYEES' DISCHARGE TO THE BANK

Received payment

Name_____

Office_____

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted for Rs.

Objected to Rs.

Auditor

Superintendent

*To be stated in words and figures.

FORM No. 7

(See Chapter VII, paragraph 129)

Statement of proposition of revision of establishment

Nature of charges												Proposition							Order s of sancti oning authori ty.
Present scale					Proposed scale							Permanent		Temporary					
N o .	Desig natio n	Pay			Ave rage cost	N o .	Desig natio n	Pay			Aver age cost	Incr eas e per mo nth	Dec reas e per mon th	Increase per month		Decrease per month			
		Mini mu m	Incr eme nt	Maxi mum				Mini mu m	Incr eme nt	Maxi mum				Am oun t	Am ount	Pe rio d	Amount	P e r i o d	Am oun t
		*	*	*				*	*	*	*	*	*		*		*		

*Money columns.

NOTE—In preparing this statement particular attention should be paid to the instruction in paragraph 128.

FORM NO. 8

(See Chapter VII, paragraph 129)

Statement of proposition of revision of establishment

1	2		3		4	5
Class or grade and designation of Government servants 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 cost of the whole establishment or establishments affected should be given in lump 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 figures in columns 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.

Accountant General.

FORM No. 9

(See Chapter V, Rule no. 107-B)

Register of Court Attachments of pay etc.

Name and designation	Court order	No. of	Name of	Amount to be	Initial of Try.	Recovery	Initial of Try.	No. and date of	Acknowledged by the court	Remarks

of defendant	No.	Date	suit	plaintif	recovered	Officer or other drawing officer	Amount	Date	Officer or other drawing officer	remittance	Date	Initial of Try. Officer or other drawing Officer	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs.		Rs.						

FORM NO. 10
(See Chapter VII, Paragraph 134)

ABSENTEE STATEMENT

Name of absentee	Actual rate of pay	Designation and rate of pay of vacant post	Nature of absence				Rate of absentee allowance per month	(To be filled up in the A.G.'s Office)	Officiating Government servant (if any)				(To be filled up in the A.G.'s Office)
			Kind	Period	From a.m. or p.m.	To a.m. or p.m.			Name	Substantive post	Substantive pay	Officiating pay	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

NOTE.—(1) In column 4, should be stated "full (half or quarter) average pay," "without pay," "other duty", "officiating", "in transit" "transferred to____", "suspended," etc. the date for each being specified as far as possible in columns 6 and 7, in case of suspension it should be noted whether or not the period counts for pension.

(2) The statement should be divided off into sections corresponding to section in the bill, only those arrangements affecting one section being shown together.

(3) When the leave salary noted in column 8 differs from that based on the rate of pay noted in the last establishment return, particulars of the calculation should be given in manuscript attached to the first bill in which the leave salary is drawn. If the calculation involves pay drawn outside the officers substantive section, references to the vouchers in which such sums were drawn should also be given.

(4) All changes in the personnel of the permanent establishment due to retirements, transfers, deaths and consequent new appointments increase and decreases of cadre or establishment should be shown. The number of posts left unfilled should be noted at the end of each section and if there is no unfilled post in any month the fact should be so recorded. Vacancies against which officiating arrangements have been made should be shown individually and in full detail.

Dated____19 .

Signature and designation of Drawing Officer.

FORM NO. 11
(See CHAPTER VII, PARAGRAPH 131)

Bill no.

	PERMANENT	
(DETAILED PAY BILL OF	_____	ESTABLISHMENT OF
	TEMPORARY	

The _____ FOR THE MONTH OF _____ 19
DISTRICT _____

Space for classification. Stamp or manuscript entries of classification to be filled in by Disbursing Officer. Names of detailed heads and corresponding amounts should be recorded by him in adjacent columns	Voucher no. _____ List _____ For _____ 19		
Major head. Minor head. Sub-head.			
(See also paragraphs 131 to 137 and 141 of the Financial Handbook, Volume V, Part I).	Pay of permanent Establishment.	Rs.	p.
1. Held over amounts should be entered in red ink in the appropriate columns (3), (4), (5) and (6) as the case may be, and ignored in totalling. Leave salary the amount of which is not known should similarly be entered in red ink in column (4) at the same rate as pay if he had remained on duty (Paragraph 131 of the Financial Handbook, Volume V, Part I).	Pay of temporary Establishment.		
2. In the remarks column (15) should, be recorded all unusual permanent events such as deaths, retirements, permanent transfers and first appointments which find no place in the increment certificates or absentee statement.	Allowances and Honoraria. Conveyance allowance.		
3. When an increment claimed operates to carry a Government servant over an efficiency bar, it should be supported by a declaration that the Government servant in question is fit to pass the bar (Note below Paragraph 137 of the Financial Handbook, Volume V, Part I).	Horse allowance. House rent allowance. Grain compensation allowance.		
4. Names of Government servants in inferior service may be omitted from pay bills (Paragraph 131 of the Financial Handbook, Volume V, Part I).	Fixed travelling allowance		
5. A red line should be drawn right across the sheet after each section of the establishment and under it the totals of columns (4),(5),(6) for the section should be shown in red ink.			
6. (a) In cases where the amount of leave salary is based on average pay, a separate statement showing the calculations of average pay duly attested by drawing officer should be attached to this bill vide Paragraph 131, Note 2 of the Financial Handbook, Volume V, Part I,			
(b) Certified that all persons for whom house rent allowance has been drawn in this bill actually occupied a rented house for which they paid rent as shown in this bill.	Total		

7. The names of men holding posts substantively should be entered in order of seniority as measured by substantive pay drawn and below those will be shown the posts left vacant and the men officiating in the vacancies.	Deduct†		
8. Officiating pay should be recorded in the section of the bill appropriate to that in which the Government servant officiates and transit pay should be recorded in the same section as that in which the duty pay of the Government servant after transfer is recorded.	General Fund† Provident Fund P.L.I. Fund Other Funds.		

† The deduct entries relating to Provident Funds should be posted separately for the Sterling and ordinary branches.

9. The following abbreviations should be used in this and in all other documents submitted with pay bills :	House rent.		
Leave on average pay LAP	Recoveries of		
Leave on Half Average pay LHP	advances		
Leave on Quarter Average pay L1/4P			
On other duty OD			
Leave salary LS	Total deductions.		
Conveyance allowances CA			
Under suspension SP			
On Foreign Service FS	Net Total		
Vacant Vac.			
Postal Life Insurance PLI			
Last-pay Certificate LPC			
Subsistence Grant Sub Grant			
Transit pay TP			
10. In cases where any fund deductions are included in a pay bill a separate schedule showing the particulars of deductions relating to each fund should accompany that bill. (Paragraph 335 of the Financial Handbook, Volume V, Part I).			
11. Certificate that the pay of military pensioners has been fixed with due regard to the provisions of Article 526(a) C.S.R.			

(Space for the use of the Accountant General's Office).

Admitted for Rs.

Objected to Rs.

Auditor	Superintendent.

Ser ial num ber of pos ts	Section of esta blish ment and name of incum bents	Pro vide nt Fund Ac count no .	Substan tive pay, (Person al pay or special pay, if any should also be shown in this column as a separate entry below substan tive pay).	Le ave s al ary	Offic iatin g pay	Comp ensato ry allowa nce	Tot al	F o r u se in A ud it	Gen eral Prov ident Fund	P.L.I . Pre mia and other Fund deduc tion (Spe cify Fund).	Net after deduc ting Fund subsc ription, etc.	Inco me- tax	Misce llaneo us recove ries (fines and advan ce house rent, etc.)	Not pay able	Ac qui ttan ce	Re m arks
1	2	2A	3	4	5	6	7	8	9	10	11	12	13	14	15	16

*In respect of subscribers to the Sterling Branch, it should be noted on the bill and in the Fund Schedule attached to the bill that the recoveries relate to the Sterling Branch.

(Total column 7)				Rs.	p.
				Rs.	p.
Deduct—Undisbursed pay as detailed below					
,, General Provident Fund (column 9)					
,, Postal L.I. premia and other Fund deductions (column 10)					
,, Income-tax (column 12)					
,, In adjustment of advances recoverable as detailed in statement—(attached)			column 13		
,, Recoveries on account of house rent, etc. as detailed in statement—(attached)					

Total deductions.

Net amount required for payment (in words) Rupees_____

Pay to the_____

DETAILS OF PAY OF ABSENTEES REFUNDED				
Section of establishment	Name of incumbent	Period	Amount	
			Rs.	p.

1. Received contents and certified that I have satisfied myself that all emoluments included in bills drawn* 1 month/2 months/3 months previous to this date, with the

*One line to be used and the others scored out.

exception of those detailed below (of which the total has been refunded by deductions from this bill) have been disbursed to the proper persons, and that their acquittances have been taken and filed in my office with receipt stamps duly cancelled for every payment in excess of Rs. 20.

2. Certified that no person in superior service has been absent either on other duty of suspension with or without leave (except on casual leave) during the month of—

NOTE—When a absentee statement accompanies the bill, this certificate should be struck out.

3. Certified that no leave has been granted until by reference to the applicants Service Book, leave accounts and to the leave rules applicable to him, I had satisfied myself that it was admissible and that all grants of leave and departures on and returns from all periods of suspension and other duty and other events which are required under the rules to be so recorded have been recorded in the Service Books and leave accounts under my attestation.

4. Certified that all appointments and substantive promotions and such of the officiating promotions as have to be entered in the Service Books, as per columns in the Standard Form No. F.R. 11, have been entered in the Service Book of the persons concerned under my attestation.

5. Certified that all Government servants whose names are omitted from, but for whom pay has been drawn in the bill have actually been entertained during the month (Paragraph 131, Financial Handbook, Volume V, Part I).

6. Certified that no person for whom house rent allowance has been drawn in this bill has been in occupation of rent-free Government quarters during the period for which the allowance has been drawn.

7. Certified that no leave salary for any Government servants (except the following in whose Service Books a note regarding allocation has been recorded) drawn in this bill for ____ is debitable to any Government, etc. other than the Central Government.

1.	4.
2.	5.
3.	6.

8. Certified that individual certificates have been obtained to the effect that the conditions laid down in Subsidiary rules 150(a) (ii), 150(b) (iii), 151(b) (i), 151(b) (ii), 152 (iii), 152-A Proviso (ii) and 152(b) contained in the Financial Handbook, Volume II, have been fulfilled and recorded in my office.

Station_____

Dated____19 . Signature and Designation of the Drawing Officer

Pay Rs._____ Rupees_____ as follows_____
in cash Rs._____

Deduct—By transfer credit to personal Deposit Rs._____

Taxes on Income Rs._____

Civil Works Rs._____

Examined and entered.

Treasury Accountant

Treasury Officer.

Dated____19 .

FORM NO. 11-A
(See CHAPTER VII, PARAGRAPH 137)
Periodical Increment Certificate

(1) Certified that the Government servants named below have earned the prescribed periodical increments from the date cited in column 6 having been the incumbent of the posts specified not less than year from the date in column 5, after deducting periods of suspension for misconduct and absence on leave without pay and in the case of those holding the posts in officiating capacity, all other kinds of leave.

(2) Certified that the Government servants named below have earned periodical increments from the date, cited, for reasons stated in the explanatory memo, attached hereto.

Name of incumbent	Where substantive or officiating	Scale of pay of post	Present pay	Date from which present pay is drawn	Date of present increment	Future pay	Suspended for misconduct		Leave without pay and in the case of those holding the post in officiating capacity all other kinds of leave	
							From	To	From	To
1	2	3	4	5	6	7	8	9	10	11

NOTES—(1) When the increment claimed is the first to carry an official over an efficiency bar, columns 5, 6 and 7 should be filled up in red ink.

(2) The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which reason (2) applies.

Signature and designation of Drawing Officer.

FORM NO. 11-B
(See CHAPTER VII, PARAGRAPH 138)

ACQUITTANCE ROLL

	Permanent	
Acquittance Roll of	_____	establishment of the
	Temporary pay	

for _____ for the month of _____ 19 .

Travelling allowances

Item no.	Name	Designation	Net amount payable		Dated signature(with Stamp where necessary) unpaid items to be noted as such and attested
			Rs.	p.	
		Total			

Passed for Rs. _____ (in words and figures) on the authority of the Establishment

Travelling Allowance bill of _____ for _____

Cashier. Drawing Officer.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it.

Paying Officer

FORM No. 11-C
(See CHAPTER VII, PARAGRAPH 139)

Bill Register of the office of _____

1	2	3								4	5	6	7	8	9	10	11			12	13		
		Amount of the bill																		Amount disbursed in			
		Detailed heads of account, etc.																					
B i l l n u m b e r a n d d a t e	P a r t i c u l a r s o f t h e b i l l	P a y o f E x p e n d i t u r e	D e b i t o r s a l l o w a n c e	C o m p e n s a t i o n a l l o w a n c e	H o u s e r e n t a n d o t h e r a l l o w a n c e	T r a v e l l i n g a l l o w a n c e	G r o s s a m o u n t	D e d u c t i o n s	N e t a m o u n t	D a t e o f p r e s e n t a t i o n a t t h e T r e a s u r y	A m o u n t p a s s e d b y t h e T r e a s u r y	D a t e o f s i g n i n g p a y e e 's d i s c h a r g e t o t h e B a n k i n c a s e o f B a n k i n g T r e a s u r y w i t h i n i t i a l s o f t h e o f f i c e r s i g n i n g t h e b i l l	D a t e o f r e c e i p t f r o m t h e T r e a s u r y	D a t e o f e n t r y i n t h e c a s h - b o o k	I n i t i a l s o f t h e o f f i c e r - i n - c h a r g e o f t h e c a s h	M o n t h o f e n c a s h m e n t	2 n d	3 r d	R e f e r e n c e n u m b e r a n d d a t e o f b i l l i n w h i c h b a l a n c e h a s b e e n s h o r t d r a w n	R e m a r k s			

FORM NO. 12-D

(See CHAPTER VI AND VII, PARAGRAPHS 118 AND 145)

FORM OF CERTIFICATE OF ATTENDANCE

In the court of the _____ Certified that _____ Office of _____ attended this court on 19 . Department

to give evidence of facts which came to his knowledge in his _____ capacity

in the case noted below and has been paid by me on account of

	Rs.	p.
(1) Travelling expenses		
(2) Subsistence allowance		
Total		

Due under the rules of this court.

No. of case and year——(Seal of the Court).

Name of parties——

Nature of claims——

Station——

Date——

Signature of the Presiding Officer.

Designation——

FORM NO. 13

(See Chapter VIII, paragraph 173)

[To be printed on open royal]

Register of Contingent Charges of the——Department of the——District, 19 .

Left-hand page.

DETAILED HEADS OF BUDGET

Date	To whom paid	Sub-Voucher	Conitnge abstract.	DETAILED HEADS OF BUDGET											
				Sub-divisions of detailed heads as may be convenient. If the appropriation be not ordinarily allotted 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.											
	Appropriation for each head	No. of													

Right-hand page.

DETAILED HEADS	Unusual charges		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Remarks
Sub-division of detailed heads							
	Description	Amount					

FORM NO. 14
(See CHAPTER VIII, PARAGRAPH 178)

Fully vouched contingent bill no.——

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF 19 .		
	HEAD OF SERVICE		
Number of sub-voucher	Description of charge and number and date of authority for all charges requiring special sanction	Amount	
		Rs	p.
	Total (in words)		

(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them, with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 1,000 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have as far as possible, obtained vouchers for other sums, and am responsible that they have been so defaced or mutilated that they cannot be used again.

*(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.

*This certificate is required when proper store account of materials and stores purchased are required to be maintained.

Pay Rs.——

Examined.

Accountant.

Dated——, 19 .

Treasury Officer.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and 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 indents and invoices concerned to prevent double payments.

(4) Certified that—

(a) the expenditure on conveyance hire charged in this bill in terms of Rule 6 of Appendix X to the Financial Handbook, Volume V, Part I, was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

Received contents.			Rs.	p.
	Appropriation for current year			
Signature and designation of Drawing Officer.		Rs.	p.	
	Expenditure including this bill amount of work bills annexed			
		Balance available		

FORM NO. 15
Detailed bill of contingent charges regulated by scale
(See Chapter VIII, paragraph 180)

PAYABLE AT THE TREASURY

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES REGULATED BY SANCTIONED SCALE	MONTH OF 19	
1	2	3	
HEAD OF SERVICE	Detailed Headwise items—	No. of voucher.	
Serial number of sub- vouchers	NOTE—Charges on account of two major heads should be drawn on separate bills and only those of the certificates printed on the reverse which appertain to the items included in this bill should be utilized, the others being scored out.	Amount	
	A—DONATIONS FOR CHARITABLE PURPOSES—	Rs.	p.
	Dieting of orphans		
	Number of orphans at Rs. each per mensem		
	B—MISCELLANEOUS—		
	(1) Rewards for destruction of wild animals—		
	Tigers @ Male wolves @		
	Tiger cubs @ Female wolves @		
	Leopards @ Male wolf cubs @		
	Leopards cubs @ Female (ditto) @		
	Bears @ Hyaenas @		
	Bear cubs @ Hyaenas cubs @		
	(2) Diet to witnesses and assessors		
	(3) Dieting allowance to complainants and witnesses		
	(4) (a) Diet of patients		
	(b) Diet of nurses		
	(c) Feed of cattle		
	C—LABOUR AND EMIGRATION—		
	Emigration, Registration fees		
	Number of Emigrants @ per head		
	D—CONTINGENCIES—		
	Liveries		

	Clothing of peons (i.e. liveries and warm clothing)					
	Clothing or process-servers (Dehra Dun)					
	Number of peons	Description of livery	Cost of each	When last supplied		
			Carried over			
	Brought forward					
	E—Cost of enlistment of recruits					
	Total Rs. (words)					

Received payment.

Dated____ 19 .

Name_____

One of the following four certificates should, if required, be given and the rest scored out :

To be given when the charge for orphans is drawn.	A—Certified that the orphans for whom charge has been drawn in this bill have been actually maintained and that their age does not exceed the prescribed maximum limits of 16 for boys and of 18 for girls.
To be given when reward for destruction of animals is drawn.	B— (1) Certified that the animals for which the rewards have been drawn were actually destroyed and produced before me and that their skulls have been broken up as ordered by Government to prevent double payment.
To be signed when diet allowance is charged.	B—(2) and (3) Certified that the diet-money charged for in this bill has been paid before the presiding officers of the court, and that it is or has been certified to be in accordance with the sanctioned scale.
To be given when fees for emigrants are charged.	C—Certified that the emigrants for whom fees have been charged were actually registered.
To be given when cost of enlistment of recruits is charged	E— I declare that the amount drawn represents the actual cost of the clothing supplied; that the allowance of Rs. 22.50 per recruit has not been exceeded in any case ; that the recruits for whom clothing has been purchased have actually been enlisted; and that the allowance has not previously been drawn for them.

One of the following first two certificate should always be given and the other scored out :

I certify that I have satisfied myself that special circumstances have rendered temporary excess expenditure over the monthly proportionate appropriation under the head necessary, and that an additional appropriation will be obtained if there is a likelihood of the annual appropriation being exceeded.

I certify that there has been no excess expenditure over the monthly proportion on appropriation.

I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exceptions noted below, which exceeds the balance of the permanent advance, and will be paid on the receipt of the money drawn on this bill. Vouchers for all sums above Rs. 1,000 in amount are attached to this bill, save those noted below which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for the others and am responsible that they have been so defaced or mutilated that they cannot be used again.

Name_____

Dated____, 19 .

Office_____

Rs. p.

Appropriation of 19— 19

Expenditure including this bill amount of work bill annexed.

Balance available

Pay rupees _____

Examined.

Officer-in-charge of Treasury.

Accountant.

Dated _____ 19 .

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

CONTINGENT AUDIT REGISTER PAGE.

Admitted for Rs.

Objected to Rs.

for reasons below :

Auditor.

Superintendent.

FORM NO. 16

Abstract Bill of Contingencies Countersigned after Payment
(See Chapter VIII, paragraph 182)

Abstract contingent bill no. _____

Detailed bill will be sent for countersignature on _____

District	Bill of contingent charges of				Month in which presented for payment at _____ Treasury _____, 19 .	
	Head of service				Vouchers no. of list of payments for 19 .	
Details of numbers of sub-vouchers	Detailed head of charge (with description where necessary) and quotation of authority for charges requiring special sanction.				Amount	
1	2				3	
		Rs.	p.	Rs.	p.	
	Carried over					
	Brought forward					
	Total Rs.					
	Deduct—					
	Amount disallowed by the controlling officer in bill, no. _____ dated _____ for Rs.					
	Net amount payable.					

N.B.—The Treasury Officer will make payment on this form as often as required but the drawer should be careful to include in the detailed contingent bill of a month only the amount of all abstracts encashed at the Treasury during the month.

NOTE—The Government servant drawing this bill is responsible for having initialled the date of each payment in the contingent register. The register is required to be sent up with bills and sub-vouchers for this purpose. (Paragraph 176(a)).

Received contents.

Dated____, 19

Drawing Officer.

Pay Rupees () _____

Examined and entered.

Officer-in-charge.

Accountant

Treasury

Dated____, 19 .

Treasury

Space for pre-audit encasement in respect of bills submitted for pre-audit.

[For use in Accountant General's Office.](#)

Heads of service chargeable—

Objected in full pending receipt of detailed contingent bill and objected to Rs._____ on the following ground—

Superintendent.

FORM NO. 17

(See Chapter VIII, paragraph 183)

Detailed countersigned contingent bill no._____

NOTE—Government servants whose bills are countersigned before payment by the controlling officer should use Form No. 18.

Not payable at Treasury

Sent to Controlling Officer on_____, 19 . Countersigned and sent to Accountant General on_____, 19 .

District_____Monthly detailed bill of contingent charges of_____for the month of_____, 19 .

Head of service

Details of numbers of sub-vouchers.	Description of charge and number and date of authority where special sanction is necessary	Amount			
		Rs.	p.	Rs.	p.
	Carried over				
	Brought forward				
	Total				

(1)	I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. Certified that to the best of my knowledge and belief, the payment entered in this bill have been duly made to the parties entitled to receive them. Vouchers for all items of expenditure above Rs. 1,000 in account and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums and I am responsible that they have been so defaced or mutilated that they cannot be used again.	Drawn on abstract bill no—dated____ Ditto Ditto Ditto Add— Amount of this allowance from bill no. dated— refunded by deduction form contingent no. dated— and reallowed as per.		
(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 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 indents and invoices concerned to prevent double payments		Contingencies	
Certified that—				

*This certificate is required when proper store accounts of materials and store purchased are required to be maintained.

(a)	the expenditure on conveyance hire charged in this bill in terms of Rules 6 of Appendix X of the Financial Hand book, Volume V, Part, I, was actually incurred was unavoidable and is within the scheduled scale or charges for the conveyance used, and			
(b)	the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and he is not granted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessary the journey.			
Appropriation...for 19 —19 .		Rs.	p.	
Expenditure including this bill				
Amount of work bills annexed				
Balance available				
Signature of disbursing officer				
Dated———, 19 .				

For use of Controlling Officer

		Rs.
Disallowed from sub-voucher no.		

Ditto		
Ditto		
	Total of this bill	

Passed for rupees.

I certify that in support of every charge of more than Rs. 50 made in this bill, a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 1,000 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order, 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 Controlling Officer.

(Correction Slip no 38 dated 19.01.1984) [Vitta (Lekha) Anubhag-1 File No.15(5)78]

FORM NO. 18

(See Chapter VIII, paragraph 187)

Bills of contingencies countersigned before payment No.

NOTE—This form should be used in the case of bills countersigned by the controlling officer before payment.

District of	Detailed bill of contingent charges of for the month of , 19 .	Voucher no. of list of payments for, 19 .			
	Head of service				
Number of sub-vouchers	Description of charge and number and date of authority for all charges requiring special sanction	Amount			
1	2	3			
		Rs.	p.	Rs.	p.
	Total Rs.				

(1) I certify that the expenditure charged in this bill could not with due regard to the interest of the public service be avoided. I certify that, to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them with the exceptions noted below, which exceed the balance of the permanent advance and will be paid on receipt for the money drawn on this bill. Vouchers for all items of expenditure above Rs. 1,000 in amount and all work bills are attached to this bill save those noted below with will be forwarded as soon as the amounts have been paid. I have, as far as possible obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.

*(2) Certified that all the articles detailed in vouchers attached to the bill and in those retained in my office have been accounted for in the stock register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and 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 indents and invoice concerned to prevent double payments.

(4) Certified that—

(a) the expenditure on conveyance hire charged in this bill in terms of Rule 6 of Appendix X to the Financial Handbook, Volume V, Part I, was actually incurred, was unavoidable and is within the schedule scale of charges for the conveyance used, and

(b) the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey, and he is not agranted any compensatory leave and does not and will not otherwise receive any special remuneration for the performance of the duty which necessitated the journey.

RECEIVED CONTENTS		Contingencies
	Appropriation for current year.	
	Expenditure including this bill.	
	Amount of work bills annexed.	
Signature and designation of Drawing Officer.	Balance available.	

For use of Controlling Officer

Passed for Rupees (in words).

I certify that in support of every charge of more than Rs. 50 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipt and vouchers for items in excess of Rs. 1,000 are attached to the bill, with the exceptions of those above Rs. 1,000 noted above which will be sent hereafter after payment and I am responsible that the receipts and vouchers for all other items of more than Rs. 50 are in proper form and order, and that they have been so

*This certificate is required when proper store accounts of materials and stores purchased are required to be maintained.

cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

Dated—————19 . Controlling Officer. (Signature) Designation —

Pay Rupees () —————

Examined and entered.

Dated the—————19 .

Accountant

Treasury.

Officer-in-charge Treasury.

Space for pre-audit enfacement in respect of bills submitted for pre-audit.

For use in Accountant General's Office

Head of service chargeable	Admitted for Rs.
	Objected to Rs.
	Reasons for objection.
Auditor.	Superintendent.

FORM NO. 18-A—[Deleted]

FORM NO. 19 (See Chapter IX, paragraph 194)

Voucher for Refunds

District of Head of service chargeable	Refunds of Revenue								
	Deduct—Refunds (name of revenue head)								
In whose name credited	On what account received	Amount realized	Date of payment into Treasury	Amount in which included and head to which credited	Treasury Officer's signature in token of verification of Treasury credit	Name of payee	Amount to be refunded		
1	2	3	4	5	6	7	8		
		Rs	p.		Rs	p.		Rs	p.

(1) Certified that this order of refund has been registered and noted against the original receipt entry in the departmental account under my initials and previous order for refund of the same sum has not been issued.

(2) Passed for payment under sanction given in

(3) Sanctioned and passed for payment.

NOTE—(2) or (3) to be struck out as required.

Received payment.

Claimant's signature.

Magistrate or other officer

Dated _____, 19

Pay rupees _____ only

Examined Accountant Officer-in-charge of Treasury

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-Treasuries other than those at which they were credited, the entry in column 5 should include the name of the Treasury of or Sub-Treasury in which amount was credited and column 6 should be filled up by the Treasury Officer of the headquarters (not Sub-Treasury).

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Refund noted in fine statement.

Admitted, for ... Rs.

Objected, to ... Rs.

Auditor,

Superintendent,

FORM NO. 21-A
(See Paragraph 240-A)

Statement of loans and advances to Municipalities, etc. during 19 .

Corporati on receiving the loan	Amount of loan sanctione d		Rate of interest	Date of orders authorizi ng the loan	Balanc e from last year		Amount advance d last year		Total	Amou nt repaid		Balanc e of loan at close of year		Amount of interest receive d and credite d to revenue		Balanc e of interest unpaid		
1	2		3	4	5		6		7	8		9		10		11		
	Rs	p.			R s	p .	R s	p. .	R s	p .	R s	p .	R s	p .	R s	p. .	R s	p .

FORM NO.21-B
(See Paragraph 240-B)

Statement of the Sinking Funds for Redemption of Loans during 19 .

Corporation	Balance		Receipts		Total		Payments		Balance	
	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash	Government Securities	Cash
1	2	3	4	5	6	7	8	9	10	11
	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.	Rs. p.

FORM NO. 22
(See CHAPTER XI, PARAGRAPH 244-E)

Form of Mortgage

THIS INDENTURE made the——day of——one thousand nine hundred and——corresponding to Saka Samvat——BETWEEN Sri——son of——resident of——(Designation——) (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 UTTAR PRADESH (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, hereditaments 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* of ——as a suitable residence for his own use.

AND WHEREAS under the provisions contained in the Account Rules of the Government of Uttar Pradesh (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.——in a lump sum (in the instalments mentioned in the Schedule hereto).2

NOW THIS INDENTURE WITNESSETH that in pursuance of the said AGREEMENT and in consideration of the sum of Rs.——paid on or before the execution of these presents to the mortgagor by the mortgagee the receipt whereof of the mortgagor doth hereby acknowledge (and the balance sum of Rs.——to be paid in the instalments mentioned in the Schedule hereto)2 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 principal sum and interest thereon calculated according to the said Rules on or before the——

*Insert "the purchase of the said hereditament" "building housed on the said hereditaments" or "Repairing the said hereditaments" as the case may be..

2 Delete words in crochet if advance is not to be by instalment.

——day of——19——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 consideration aforesaid he the mortgagor doth hereby convey transfer and assure unto the mortgagee ALL that piece of land being Plot No.——situate in the——district of——registration district of——sub-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 office, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements, appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and building hereafter erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the provision for redemption hereinafter contained. PROVIDED ALWAYS that if and as soon as the said advance made upon the security of these presents shall have been repaid and interest thereon paid calculated according to the said Rules by the deduction of monthly instalments of 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 reconvey, retransfer or re-assure the said hereditaments unto 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 principal sum 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 contracts with power to rescind any contract for sale and to re-sell without being answerable 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 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 thereout to pay all the expenses incurred on such sale 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 agreed and declared that the said Rules shall be deemed and taken to be part of these presents.

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.

AND the Mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Mortgagor, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at

the time of the Mortgagor's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS WHEREOF the mortgagor hath hereunto set his hand day and year first above written.

The Schedule herein referred to¹

Rs. on or before.

Rs. on or before.

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.

1 Delete the schedule if advance is not to be made by instalment.

FORM NO. 22-A

(See CHAPTER XI, PARAGRAPH 241-N)

Form of Agreement to be executed at the time of drawing an advance for the purchase of land on which to construct a house

AN AGREEMENT MADE——day of —— one thousand nine hundred and——corresponding to Saka Samwat——BETWEEN ——son of —— resident of—— (designation)—— (hereinafter called 'the Borrower' which expression shall include his legal representatives and assigns) of the one part and THE GOVERNOR OF UTTAR PRADESH (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 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—— for the sum of rupees ——;

AND WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (hereinafter referred as 'the said Rules', which expression shall include any amendments thereof for the time being in force) applied to the Governor of Uttar Pradesh for a loan of rupees—— to enable him to purchase the said piece of land and the Governor of Uttar Pradesh 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 of Uttar Pradesh to the Borrower (the receipt of which the Borrower hereby acknowledges) the Borrower hereby agrees with the Governor of Uttar Pradesh (1) to repay the Governor of Uttar Pradesh the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided for by the said Rules and hereby authorises the Governor of Uttar Pradesh 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 and 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 of Uttar Pradesh as security for the amount lent to the Borrower as aforesaid and interest in the form provided by the said Rule AND IT IS HEREBY 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 ALSO 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 or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable. AND the Borrower doth hereby agree and declare that the Governor may, on the certificate of the Secretary to the State

Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue. And it is hereby lastly agreed and declared that the Governor shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

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:

- (1) _____ address _____ occupation _____
(2) _____ address _____ occupation _____

FORM NO. 22-B
(See CHAPTER XI, PARAGRAPH 244-N)

Form of Mortgage Deed to be executed in connection with an advance for the purchase of land and the construction of a house thereon

THIS INDENTURE made the _____ day of _____ one thousand nine hundred and _____ corresponding to Saka Samvat _____ BETWEEN _____ son of _____ resident of _____ (designation) _____ (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 UTTAR PRADESH (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 the 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 lent to the mortgagor the sum of Rs. _____ 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 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 Paragraph 244 of the Account Rules of the Government of Uttar Pradesh (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 Rs. _____ in a lump sum (in the instalments mentioned in the Schedule hereto)*.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advances of Rupees _____ and Rupees _____ making a total of Rupees _____ so advances as aforesaid and in pursuance of the said Agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum,

*To be deleted if the payment is not to be by instalments.

and interest thereon calculated according to the said Rules on or before 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 ALSO WITNESSETH that for the consideration aforesaid the mortgagor doth hereby transfer assign and assure unto the mortgagee ALL THAT piece of land being plot no. _____ 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 erected or hereafter to be erected on the said piece of land together with all rights, 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 (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 said advance made upon the security of

these presents shall have been repaid and interest thereon paid 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 mortgagor reconvey; retransfer or reassure the said premises unto and to the use of the mortgagor AND the mortgagor hereby covenants with the mortgagee that he, the mortgagor, now hath good right to transfer the said premises unto the mortgagee free from incumbrances AND FURTHER that 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 executed 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 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 building standing thereon or any part thereof either together or in parcels and either by public auction or by private contract or to rescind any contract for sale and to resell without being answerable 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 thin 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 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 thereout 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 present and then to pay the surplus, if any, to the mortgagor.

AND the Mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may, on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor recover all dues hereunder as arrears of land revenue.

AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS whereof the mortgagor hath hereunto set his band the day and year first above written.

*The Schedule herein referred to

Signed by the mortgagor Rs.———on or before———

In the presence of :— Rs.———on or before———

1st witness. Address. Occupation.

2nd witness. Address. Occupation.

(The deed should be registered)

NOTE—There must be two witness to a mortgage.

*Delete—if advance is not to be by instalments.

FORM NO. 22-C **(See CHAPTER XI, PARAGRAPH 244-O)**

Form of Agreement to be executed for an advance for the purchase of a house with land appurtenant thereto

AN AGREEMENT made on the ————day of——— one thousand nine hundred and———
———corresponding to Saka Samvat——— BETWEEN Sri——— son of ———
resident of ——— (designation)——— (hereafter called 'the Borrower,' which expression
shall include his legal representative and assigns) of the part and THE GOVERNOR OF UTTAR
PRADESH (hereinafter called 'the Governor') of the other part.

WHEREAS the Borrower has agreed to purchase a house with land appurtenant thereto 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—
— for the sum of Rupees—.

AND WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (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.—
— to enable him to purchase the said house with land appurtenant thereto 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 and hereby authorizes the Governor to make such deductions and (2) within one month from the date of these presents to spend the full amount of the said loan in the purchase of the said house with land appurtenant thereto, and 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 house with land appurtenant thereto as security for the amount lend to the Borrower as aforesaid and interest in the form provided by the said Rules AND IT IS HEREBY FURTHER AGREED AND DECLARED that if the said house with land appurtenant thereto has not been purchased and mortgaged as aforesaid within one month from the date of these present or if the Borrower within that period becomes insolvent on quits the service or dies, the whole amount of the loan and interest accrued thereon shall immediately become due and payable. AND the Borrower doth hereby agree and declare that the Governor may on the certificate of the Secretary of the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Governor shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him.

IN WITNESS WHEREOF the Borrower has hereunto set his hand the day and year first before written.

Signed by the Borrower—

In the presence of—

1. — address— Occupation

2. — address— Occupation

Insert the following Form after the Form 22-C.

FORM NO. 22-D
(See Paragraph 244)

22-D. Form of Mortgage Deed for House Building Advance in cases of joint ownership.

THIS INDENTURE is made on the.....day of one thousand nine hundred and corresponding to Saka Samvat the.....day of one thousand nine hundred and BETWEEN Sri/Smt./Km. son of/wife of/daughter of Sri.....resident of.....(Designation.....) hereinafter called "the Mortgagor", which term shall, where the context so admits include his/her heirs, executors, administrators and assigns of the first part AND *[Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....[relationship with the Mortgagor] of the Mortgagor (hereinafter called "The Surety" which term shall, where the context so admits include his/her heirs, executors, administrators and assigns) of the second part,]

†(1) Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor

(2) Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor

(3) Sri/Srimati.....son of/wife of Sri.....resident of who is the(relationship with the Mortgagor) of the Mortgagor, (4) etc. (hereinafter jointly called "the sureties" which term shall, where the context so admits, include their respective heirs, executors administrators and assigns)of the Second part; AND the Governor of Uttar Pradesh (hereinafter called "the Mortgagee",

which term shall, where the context so admits include his successors-in-office and assigns) of the Third part.

WHEREAS, the Mortgagor and the Surety/Sureties are absolutely seized and possessed of or otherwise well entitled to the land, hereditaments and premises hereinafter described and expressed to be hereby conveyed, transferred and assured (hereinafter referred to as "the hereditaments").

AND WHEREAS, the Mortgagor has applied to the Mortgagee for an advance of the sum of Rs (Rupees) for enabling him/her to defray the expenses of††.....as a suitable residence for his/her own use.

AND WHEREAS, under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as 'Rules' which expression shall where the context so admits include any amendments thereof or addition thereto for the time being in force) the mortgage has agreed to advance to the mortgagor the sum of Rs(Rupees) in a lump-sum [in the instalments mentioned in the Schedule hereto]**

NOW THIS INDENTURE WITNESSETH as follows:

(1) In pursuance of the said agreement and in consideration of the sum of Rs paid on or before the execution of these presents to the Mortgagor by the Mortgagee the receipt whereof the Mortgagor hereby acknowledges [and the balance sum of Rs.....to be paid in the instalments mentioned in the schedule hereto] **for the purpose of enabling the Mortgagor to defray the hereinbefore recited expenses, the Mortgagor and the surety (sureties) hereby covenant with the Mortgagee that the Mortgagee or will repay to the Mortgagee the said principal sum and interest thereon calculated according to the said Rules on or before the day of.....19..... next and if the loan shall not be repaid on that date will pay interest in accordance with the said Rules.

(2) For the consideration aforesaid the Mortgagor and the Surety (Sureties) hereby convey, transfer and assure unto the Mortgagee All that piece of land being plot no.....situated in the.....district of registration district of.....sub-registration district of.....containing more or less.....(area) now in the occupation of the Mortgagor and the Surety (Sureties) and bounded as follows:

North

South

East

West

together with the dwelling house and the out-office, stables, cook-rooms and out-buildings now erected or hereafter to be erected on the said piece of land together with all rights, easements, appurtenances to the said hereditaments or any of them belonging TO HOLD the said hereditaments with their appurtenances including all erections and buildings here in after erected and built on the said piece of land unto and to the use of the mortgagee absolutely subject to the provision for redemption herein after contained.

3. If and as soon as the said advance made upon the security of these presents is repaid with interest thereon calculated according to the Rules by the deduction of monthly instalments from the salary of the mortgagor or by any other means whatsoever then the mortgagee will upon the request and at the cost of the mortgagor and/or the Surety (Sureties) reconvey, transfer or reassure the hereditaments unto and to the use of the Mortgagor and the Surety (Sureties) or as they may direct.

4. It is hereby agreed and declared by the Mortgagor and the Surety (Sureties) that if there be any breach by the Mortgagor and/or the Surety (Sureties) of the covenants herein contained or if the Mortgagor dies or does not remain in the service of the Mortgagee before the said principal sum and interest thereon have been fully paid to the Mortgagee then the Mortgagee may sell the hereditaments or any part thereof either together or in parcels and either by public auction or by private contract with power to rescind any contract for sale and to resell without being answerable 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 thinks fit and the receipt issued by the Mortgagee for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom.

5. The Mortgagee shall hold the money that arises from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply the same towards satisfaction of the amount for the time being owing on the security of these presents and then to pay the surplus, if any, to the Mortgagor and the Surety.

6. The Mortgagor and the Surety (Sureties) hereby covenant with the Mortgagee that they, the Mortgagor and the Surety (Sureties) shall during the continuance of this security observe and perform

all the provisions and conditions of the rules on his/their part to be observed and performed in respect of these presents and the hereditaments.

7. The said Rules shall be deemed and taken to be part of these presents.

8. The Mortgagee may recover the balance of the said advance and interest remaining unpaid from the whole or any specific part of the gratuity that may be sanctioned to the Mortgagor.

9. Without prejudice to any remedy provided by law or this deed, the Mortgagee may on the certificate of the Secretary to Government in the administrative department which shall be final conclusive and binding on the Mortgagor and the Surety (Sureties), recover all dues hereunder from Mortgagor and Surety/Sureties or and of them jointly or severally as arrears of land revenue.

IN WITNESS WHEREOF the Mortgagor and the Surety (Sureties) have here unto set their hands the day and year first above written.

THE SCHEDULE HEREIN REFERRED TO

Rs.....on or before

Rs.....on or before

Signed by:

Witness:

1. _____	(1) Mortgagor	(Address)	Occupation (2) Surety (Ist Surety)
2. _____	(3) (IInd Surety)	(Address)	Occupation

*Where only two joint owners of the property

†Where more than two joint owners of the property.

††Insert "the purchase of the hereditaments" "building house on the said hereditaments" or "repairing the said hereditaments" as the case may be.

**Delete the words in brackets if the advance is not to be paid by instalments.

(C. S. no. 30, dated September 15; 1983) [Vitta (Lekha) Anubhag-1, File no. 15 (2)-80]

Insert the following Form after the Form 22-D.

FORM NO. 22-E
(See PARAGRAPH 244-E)

Form of Tripartite Agreement to be executed at the time of drawing an advance by a State Government servant for purchase of flat under the "SELF FINANCING HOUSING SCHEME" of the.....

(Name of the Board or Authority as the case may be)

THIS AGREEMENT made this.....day of.....

One Thousand Nine Hundred..... between Shri.....son of.....residing at.....at present serving as(hereinafter called "the First Party" which expression shall unless excluded by or repugnant to the context be deemed to include his/her heirs, executors, administrators and legal representatives) of the first part AND(Name of the Board or Authority as the case may be) a statutory body having its office at.....(hereinafter called "the Second Party") of the second part and the Governor of Uttar Pradesh (hereinafter called "the Third Party") of the third part.

WHEREAS, the First Party desires to purchase a readybuilt house (which term shall include a readybuilt flat) from the Second Party under its Self Financing Housing Scheme (hereinafter referred to as 'the said Scheme') which envisages allotment of readybuilt houses after a period of.....years and payment of the cost of the house in instalments as mentioned hereinafter.

AND, WHEREAS, the First Party has under the provisions of the rules framed by the Government of Uttar Pradesh (hereinafter called "the Government") to regulate the grant of advances to the State Government servant for building houses, etc., (hereinafter referred to as "the said Rules" including any modifications thereof) applied to the Government for an advance of Rs.....to purchase a house under the said Scheme and the Government have sanctioned an advance of Rupees to the First Party vide letter no dated.....of (sanctioning authority) a copy of which is annexed to these presents for the purpose aforesaid on the terms and conditions set forth therein.

NOW THIS DEED WITNESSES AS FOLLOWS:—

1. In consideration of the sum of Rs,.....(Insert amount already deposited) already deposited by the First Party as initial amount of registration deposit with the Second Party under the said scheme for the

purchase of a readybuilt house and the sum of Rs.....(insert the amount of advance sanctioned) to be paid by the Government directly to the Second Party on behalf of the First Party, it is hereby agreed to by and between the parties hereto as follows:—

(1)(a) On the receipt of an assurance from the Second Party that the house will be allotted to the Government Servant, the First Party herein, the amount of House Building Advance permissible under the said Rules having been sanctioned to the First Party will be released on his furnishing requisite security of two permanent Government Servants as required under the Rules and the actual payment will be made to the Second Party directly by the Government as follows:—

As provided in the said scheme—

(1).....

(2).....

(3).....

(4).....

(b) When the First Party mortgages the house as required in sub-clause (3) the sureties mentioned in the case preceding sub-clause (1) (a) will stand discharged.

Note—The final price of the house will be determined by the Second Party and the balance of the will be paid by the First Party and before delivery of possession of the house to the First Party.

The amount in excess of House Building Advance permissible and sanctioned to the First Party will be borne and paid by the First Party to the Second Party directly so as to make the payment in full to the Second Party in manner as mentioned hereinbefore.

In case there is any delay in the payment of any instalment by the Government or the First Party, in either case it will be treated a default on the part of the, First Party and the First Party shall be liable to pay a penalty at.....%per annum for the period of delay on delayed payment to the Second Party.

(2) The Second Party will maintain a separate account for the First Party and adjust the payment of advances received by it from the Government against the cost of the particular category of house applied for by him.

(3) On completion of the house the Second Party will hand over its possession to the First Party forthwith along with the title in the land underneath or appurtenant, thereto, such title being on lease hold right basis, and the First Party will within..... days of the handing over of such possession, mortgage the house to Third Party as security for the said advance. He shall also furnish all such information and papers as may be required by the Government in connection therewith.

(4) The First Party shall repay to the Government the said amount of Rs.....(insert full amount sanctioned with interest calculated in accordance with paragraph (6)(a) mentioned below in..... (number of instalments to be filled in) monthly instalments,of Rs.....each from his salary payable in and from the month of..... One thousand Nine Hundred.....or the month following the obtaining of possession of the house, whichever is earlier and the First Party hereby authorises the Government to make such deductions from his monthly salary, leave salary and subsistence allowance bills.

(5) If the First Party wants to withdraw from the said scheme or fails to pay the balance amount representing the difference between the House Building Advance sanctioned by the Government and the actual cost of the house, or quits or removed from the service of the Government or dies before he receives actual possession of the house from the Second Party, the amount of the House Building Advance will be refunded forthwith by the Second Party to the Government. The amount of initial deposit of Rs.....(Amount already deposited to be inserted) only will be refunded to the First Party or his legal heirs by the Second Party after deducting such amount as may be payable by him as provided in the said scheme. Provided always that in case the First Party quits or is removed from the service of the Government or dies, the Second Party may in its absolute discretion, allow the First Party or his legal heirs, if they choose so, as the case may be, to deposit the amount refunded to the Government as mentioned hereinabove after getting an undertaking from the First Party or his legal heirs, as the case may be to pay such further sum or sums as may have been payable by First Party under these presents to the Second Party and in such case the terms of this agreement as applicable to the Second Party and the First Party shall continue and shall always be deemed to have continued as binding between them irrespective of the fact that in relation to the Government this agreement has come to an end.

(6)(a) The First Party shall pay to the Government interest on House Building Advance at the following rates:—

(i) On first Rs, 25,000 @ %p.a.

(ii) On next @ %p.a.

(iii) On next @ % p.a.

(b) If the Second Party does not deliver possession of the house to the First Party within two and a half years of the payment of the first instalment by the Government to the Second Party, the Second Party shall pay interest to the Government at the rate of 7 per cent p.a after the expiry of the aforesaid period till the delivery of the possession of the house to the First Party on the amount paid by the Government to the Second Party.

2. The Stamp Duty, if any, payable on these presents shall be borne and paid by the Government.

3. IN WITNESS WHEREOF THE FIRST PARTY has hereunto set his hand and Shri..... of the..... (Board or Authority as the case may be) has hereunto set his hand and Shri.....in the office of..... for and on behalf of the Governor of U.P. has hereunto set his hand on the respective dates given under their signatures.

(Signature of First Party)

First Witness : Address

Occupation

Second Witness : Address

Occupation

Signed by Sri..... of the.....

(Board or Authority as the case may be) in the presence of :—

1.

2.

Signed by Shri.....in the office of.....for and on behalf of the Governor of U. P.

SCHEDULE OF THE PROPERTY

All that house no.....

(C.S. no. 31, dated September 15, 1983) [Vitta (Lekha) Anubhag File No. 15 (2)-80]

FORM NO. 22-F

FORM OF AGREEMENT TO BE EXECUTED IN CONNECTION WITH HOUSE BUILDING ADVANCE FOR CREATING SECOND CHARGE OF THE MORTGAGED PROPERTY (LAND/BUILDING)

AN AGREEMENT made this.....day of One thousand Nine hundred..... corresponding the Saka Samvat the..... day of..... one thousand nine hundred.....

BETWEEN..... son of..... resident of(designation)..... (hereinafter called "The Mortgagor"

which term shall unless repugnant to the context include his heirs, executors and administrators and assigns) of the first part AND the Governor of Uttar Pradesh (hereinafter referred to as "the Mortgagee" which term shall unless repugnant to the context include his successors-in-office and assigns) of the second part AND(hereinafter called "the Financial Institution" which term shall unless repugnant to the context include its successors-in-office and assigns) of the third part;

WHEREAS by a deed of Mortgage dated..... made between the mortgagor and the Mortgagee and registered as document No. in Book No., Vol. No. on pages at the office of the..... on the.....

(hereinafter called "the Principal Deed") the Mortgagor mortgaged the property described in the Schedule hereto to the Mortgagee by way of first charge as security for the sum of Rs..... (Rupees) advanced by the Mortgagee to the Mortgagor to enable the Mortgagor to construct/purchase a house situated at

AND WHEREAS the aforesaid sum has not proved sufficient for the aforesaid purpose and the Mortgagor has requested "the Financial Institution" for grant of a loan of Rs..... (Rupees

.....to complete the construction/purchase the house above mentioned and the Financial Institution has agreed to grant the said loan on the condition INTER ALIA that the property mortgaged to the Mortgagee under the Principal deed should be mortgaged to the Financial Institution by way of first charge and the Mortgagee should have a second charge on the said property to which the Mortgagee has agreed and to effectuate the said object the parties hereto execute these presents to modify the principal deed in the manner hereinafter appearing.

AND WHEREAS this deed is supplement to the principal deed.

NOW THIS DEED WITNESSES and the parties hereto hereby agree as follows:-

1. That from the date the property mentioned in the principal deed is mortgaged to the Financial Institution by the Mortgagor as security for the said loan of Rs..... (Rupees.....) granted by the Financial Institution to the Mortgagor as mentioned herein above, the Mortgagee's charge on the said property shall become the second charge, the first charge being that of the Financial Institution as aforesaid.

2. That as soon as the said property is released from the charge as aforesaid of the Financial Institution, the Mortgagee's charge thereon shall become the first charge.

3. That the Mortgagor shall not without the previous written permission of the Mortgagee create any encumbrance on the said property other than that created under the Principal Deed and to be created as aforesaid in favour of the Financial Institution.

4. That save as varied and modified as above the principal deed shall remain in and full force and effect.

IN WITNESS WHEREOF the parties hereto have signed these presents on the day and year first above written.

Delete which ever is inaplicable.

THE SCHEDULE

Signed by:-

(Full particulars of the property as mentioned in the principal deed)

For and on behalf of the Mortgage Mortgagor

Witness: Witness:

1..... 1.....

2..... 2.....

Witness- Signed by-

1..... For and on behalf of the

2..... Financial Institution.

(The deed should be registered)

C. S. no. 103 dated 03-10-1997

[Vitta (Lekha)Anubhag-1 File No.15(2)/80]

FORM NO. 23

(See CHAPTER XI, PARAGRAPHS 244-E AND 244-H)

Form of mortgage for house building advance granted to officers who do not possess full proprietary rights in the land upon which the house stands or is intended to be erected thereon.

THIS INDENTURE made the _____ day of _____ 19 , corresponding to Saka Samvat _____

—BETWEEN Sri _____ son of _____ resident of _____ (designation) _____

—(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 UTTAR PRADESH (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 expiring 1 _____ subject to a rental of Rs. _____ per 2 _____.

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 3 _____ as suitable residence suitable for his own use.

AND WHEREAS under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred 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.—
——— in a lumpsum (in the instalments mentioned in the Schedule hereto).4

1 Date of end of lease.

2 Mensum or annum.

3 Insert "the purchase of the said hereditaments," "building a house on the said hereditament" or "repairing the said hereditament" as the case may be.

4 Delete words in erochets if further advances are not to be made.

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum and interest thereon calculated according to the said Rules or before 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 demise, let and transfer unto the mortgagee ALL THAT piece of land bearing Plot no.———
——— situated in——— the registration district of——— sub-division——— 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 and all kinds used or intended to be used with the said dwelling-house now erected or hereafter to be erected together with all rights, 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 unexpired 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 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 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 estate for which the said land is held by the mortgagor is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and shall in nowise 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 action, proceedings, cost, charges, claims and demands, if any, to be incurred or sustained by the mortgagee by reason of the non-payment of the said rents of the non-observance or non-performance of such covenants or 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 any time hereafter of the mortgagee will at his own cost execute 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 or to rescind any contract for sale and to resell without being answerable 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 sales 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 purchaser or purchasers therefrom 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 receipted 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 mortgagee shall hold any rents profits, premiums, salami, or moneys arising from the premises or from any such letting or sale as aforesaid UPON trusts in the first place thereon 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 moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor. AND the mortgagor doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor, recover all dues hereunder as arrears of land revenue. AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him. IN WITNESS whereof the mortgagor hath hereunto set his hand the day and year first above written.

The Schedule herein referred to—

Rs. _____ on or before _____

Rs. _____ on or before _____

Signed by the Mortgagor

In the presence of—

First witness

Second witness

Address

Address

Occupation

Occupation

(the deed should be registered).

NOTE—There must be two witnesses to a mortgage.

FORM No. 23-A
(See Paragraph 244-H)

23-A Form of Mortgage Deed for House Building Advances in cases of joint lease

THIS INDENTURE is made on the.....day of.....one thousand nine hundred and.....corresponding to Saka Samvat the.....day of.....one thousand nine hundred and.....BETWEEN Sri/Smt./Km.....son of/wife of/daughter of Sri.....resident of.....(Designation.....) (hereinafter called "The Mortgagor" which term shall, where the context so admits include his/her heirs, executors, administrators and assigns) of the first part AND* [Sri/Srimati.....son of/wife of Sri.....resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor (hereinafter called "The Surety" which term shall where the context so admits include his/her heirs, executors, administrators and assigns) of the second part] †[(1) Sri/Smt.....son of/wife of Sri....., resident of who is the.....(relationship with the Mortgagor) of the Mortgagor, (2) Sri/Srimati.....son of/wife of Sri.....who is the.....(relationship with the Mortgagor) of the Mortgagor, (3) Sri/Smt.....son of/wife of Sri....., resident of.....who is the.....(relationship with the Mortgagor) of the Mortgagor, (4) etc. (hereinafter called "The Sureties" which term shall, where the context so admits, include their respective heirs, executors, administrators and assigns) of the second part.] AND the Governor of Uttar Pradesh (hereinafter called "The Mortgagee", which term shall, where the context so admits include his successors in office and assigns) of the third part.

WHEREAS the mortgagor is entitled jointly with the surety (sureties) to the piece of land, hereditaments and premises hereinafter described under a lease from.....dated.....for a term of years expiring1.....subject to a rental of Rs.....per2.....

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.....of3.....as suitable residence for his own use.

AND, WHEREAS, under the provisions contained in the Account Rules of the Government of Uttar Pradesh (hereinafter referred as 'the said Rules' which expression shall where the context so admits include any amendment there of 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.....in a lump sum (in the instalments mentioned in the Schedule hereto) 4

NOW THIS INDENTURE WITNESSETH that in consideration of the said advance and in pursuance of the said agreement the mortgagor doth hereby covenant with the mortgagee to pay to the mortgagee the said principal sum and interest there on calculated according to the said Rules on or before 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 and the surety (sureties) hereby demise, let and transfer unto the mortgagee ALL THAT piece of land bearing Plot No.....situated 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 and all kinds used or intended to be used with the said dwelling house now erected or hereafter to be erected together with all rights, 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 in office and assigns for all the residue now unexpired 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 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 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 and the Surety (Sureties) hereby covenant with the mortgagee that the lease creating the term or estate for which the said land is held by the mortgagor and the surety (sureties) is now a good, valid and effectual lease and is in full force, unforfeited and unsurrendered and free from encumbrances and shall in nowise become void or voidable and that all the rents reserved thereby and all the covenants, conditions and agreements contained therein and on their 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 and the surety (sureties) 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 mortgagee indemnified against all action, pceedings, cost, 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 non-performance of such covenants or conditions or agreements or any of them AND ALSO that the mortgagor and the surety (sureties) now have good right and full powers to demise the said premises to the mortgagee in manner aforesaid AND that it shall be lawfull of the mortgagee to enter into and up on and to hold and enjoy the said demised premises during the terms hereby granted without any interruption or disturbance by the mortgagor and the surety (suretiec) or any person claiming through or intrust for them, AND that the mortgagor and the surety (sureties) at the request at any time hereafter of the mortgagee will at their own cost execute 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 and the surety (sureties) of the covenants on their part herein contained or if the mortgagor shall die or quit the service at any time before all sums due or payable to the mortgagee the security of these presents snall 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 there of either together or in parcels and either by public auction or by private contract or to rescind any contract for sale and to resell without being answerable 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 sales or letting as the mortgagee shall think fit AND it is hereby declared by the mortgagor and the

surety (sureties) 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 after any sale of the said premises or any part thereof under the aforesaid power the mortgagor and the surety (sureties) shall stand possessed of the premises sold for the last day of the term granted to them 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 mortgagee shall hold any rents, profits, premiums, salami, of moneys arising from the premises or from any such letting or sale as aforesaid UPON trust in the first place there on 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 moneys for the time being owing on the security of these presents and then to pay the surplus if any to the mortgagor and the surety (sureties) AND the mortgagor and the surety (sureties) doth hereby agree and declare that without prejudice to any remedy provided by this deed, the Mortgagee may on the certificate of the Secretary to the State Government in the Administrative Department which shall be final, conclusive and binding on the Mortgagor and the surety (sureties), recover all dues here under from both (all) the of them, jointly or severally as arrears of land revenue AND it is hereby lastly agreed and declared that the Mortgagee shall be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Mortgagor's retirement or death preceding retirement from the whole or any specified part of the gratuity that may be sanctioned to him. IN WITNESS whereof the mortgagor and the surety (sureties) have hereunto set their hand the day and year first above written.

The Schedule herein referred to—

Rs.....on or before.....

Rs.....on or before.....

Signed by

the Mortgagor

In the presence of— the Surety

First Witness

Second Witness

(Address)

(Address)

Occupation

Occupation

(the deed should be registered)

Note—There must be two witnesses to a mortgage.

*Where only two joint owners of the property.

†Where more than two joint owners of the property.

1. Date of end of lease

2. Mensum or annum

3. Insert "the purchase of the said hereditaments" "building a house on the said hereditament" or repairing the said hereditament as the case may be.

4. Delete words in crochets if further advances are not to be made.

(C. S. No. 32, dated September 15, 1983) [Vitta (Lekha) Anubhag-1, File No. 15-2-80]

FORM NO. 24

(See CHAPTER XI, PARAGRAPH 244-E)

Form of Re-conveyance for House-Building Advances

THIS INDENTURE made the _____ day of _____ 19 , corresponding to Saka Samvat—
_____ between the GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor') of the
one part and _____ son of _____ resident of _____ (designation) _____
—(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 on the _____ day of _____ 19 at the office
of the Sub-Registrar _____ in Book _____ Volume pages _____ to _____, as no. _____
—for _____ (hereinafter called 'the PRINCIPAL INDENTURE'), WHEREAS all moneys viz.
Rupees _____ as principal and interest 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 WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Governor doth hereby grant, assign and re-convey unto the mortgagor, his heirs, executors, administrators and assigns ALL THAT the piece of land situated in the _____ containing _____ more or less bounded on the North by _____ on the South by _____ on the East by _____ and on the West by _____ together with the dwelling-house and out-offices, stables, cook-rooms and out-building thereon AND ALL and singular other the 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 for ever freed and discharged from all money 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 or the of anything relating to the premises AND the Governor hereby covenants with mortgagor, his heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been party or privy to anything whereby the said premises, or/any part thereof, are/is or can be impeached, encumbered or affected in title, estate or otherwise howsoever IN WITNESS where of 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 Uttar Pradesh
IN THE PRESENCE OF—

(1) _____ address _____ occupation _____
(2) _____ address _____ occupation _____

FORM NO. 24-A

(See CHAPTER 11, PARAGRAPH 244-E)

Form of Re-Conveyance for House-Building Advances

THIS INDENTURE made the _____ day of _____ 19 _____ corresponding to Saka Samvat the _____ day of _____ 19 _____ BETWEEN the Governor of Uttar Pradesh (herein after called "the Governor") of the one part and (1)* _____ (aged _____ years _____ of Late Sri/Smt. _____ and _____ resident of _____ (2) _____ aged _____ year _____ of Late Sri/Smt. _____ r/o _____ successor (s) in interest to Late Sri/Smt. _____ (herein after called "the mortgagor's") of the other part.

WHEREAS this deed is supplemental to an indenture of mortgage, dated _____ day of _____ 19 _____ made between the aforesaid Late Sri _____ a Civil Officer of the _____ (who has been referred to a "mortgagor" therein) of the one part and the Governor of Uttar Pradesh of the other part and registered at the office of District Registrar/Chief Sub-Registrar/Sub-Registrar _____ in Book I, Volume _____ on pages _____ to _____ as No. _____ on _____ 19 _____ (herein after called "the PRINCIPAL INDENTURE").

AND WHEREAS the aforesaid Late Sri _____ died on _____ and the mortgagor (s) claim (s) to be his/her only/sole successor (s).

AND WHEREAS all moneys viz. Rupees _____ as principal and interest 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 (s) agreed to execute such reconveyance of the mortgaged premises in the within written Indenture Comprised as is here-in-after contained. NOW THIS

*NOTE- Names of legal successors- Husband/Wife, Mother/Father/Brother Son/Sons, as the case may be.

INDENTURE WITNESSES that in pursuance of the said agreement and in consideration of the premises the Governor hereby grants, assigns and re-conveys unto the mortgagor(s) their heirs, executors, administrators and assigns ALL THAT the piece of land situated in the _____ containing _____ more or less

bounded on the North by on the South by..... on the East by..... and on the West by.....together with the dwelling house and out houses, stables cook-rooms and out building thereon All and singular other the premises in the PRINCIPAL INDENTURE comprises 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, casement and appurtenances in the PRINCIPAL INDENTURE expressed and all the estates right, title, interst properly, 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 upto and to the use of the mortgagor (s) his/her their heirs, executors, administrotors and assigns for ever freed and discharged from all money 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 or of anything relating to the premises AND the Governor hereby covenants with mortgagor (s) his/ her/their heirs, executors, administrators and assigns that the Governor has not done or knowingly suffered or been partly or privy to anything whereby the said premises, or any part thereof, are/is or can be impeached, encumbered or affected in title estate or otherwise however.

IN WITNESS where of 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 Uttar Pradesh.

In the presence of :-

1. Address. Occupation.

2. Address. Occupation.

Form 24-A inserted vide C. S. no. 103 dated 03-10-1997

FORM NO. 25

[See CHAPTER XI, PARAGRAPH 245-N (3)]

Form of Mortgage Bond for Personal Computers Motor Car/Boat/Cycle/Scooter Advance

THIS INDENTURE made this ____ day of ____ one thousand, nine hundred and ____ corresponding to Saka Samvat ____ BETWEEN ____ son of ____ resident of ____ (designation) ____ (hereinafter called "the Borrower") of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter called "the Governor") of the other part.

WHEREAS, the Borrower has applied/ applied for and has been granted an advance of Rupees _____ to purchase Personal Computers Motor Car/Boat/Cycle/Scooter on the terms of paragraph 245/246 of the Account Rules of the Government of Uttar Pradesh (hereinafter referred to as "the said Rules", which expression shall include any amendment thereof or addition thereto for the time being in force) 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

Personal Computers Motor Car/Boat/Cycle/Scooter to the Governor as security for the amount lent to the Borrower AND WHEREAS the Borrower has purchased with or partly with the amount so advanced as aforesaid the Personal Computers Motor Car/Boat/Cycle/Scooter particulars whereof are set out in the Schedule hereunder written.

NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and for the consideration aforesaid the Borrower doth hereby covenant to pay to the Governor the sum of Rs. ____ aforesaid 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 assign and transfer unto the Governor the Personal Computers Motor Car/Boat/Cycle/Scooter 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 Personal Computers Motor Car/Boat/Cycle/Scooter and that the same is his absolute property and that

he has not pledged and so long as any moneys remain payable to the Governor in respect of the said advance will not sell, pledge or part with the property in or possession of the said Personal Computers Motor Car/Boat/Cycle/Scooter 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 any time cease to be in the service or if the Borrower shall sell or pledge or part with the property in or possession of the said Personal Computers Motor Car/Boat/Cycle/Scooter 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 herein before mentioned seize and take possession of the said Motor/Car/Boat/Cycle/Scooter and either remain in possession thereof without removing the same or else may remove and sell the said Personal Computers Motor Car/Boat/Cycle/Scooter and either by public auction or private contract and may out of the sale moneys retain the balance of the said advance then remaining unpaid and any interest due thereon calculated as aforesaid and all costs, charges, expenses and payments properly 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 Personal Computers Motor Car/Boat/Cycle/Scooter shall not prejudice the right of the Governor, to sue the Borrower or his personal representative for the said balance remaining due and interest or in the case of the Personal Computers Motor Car/Boat/Cycle/Scooter 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 Car/Motor/Cycle/Boat/scooter against loss or damage by fire, theft or accident with an Insurance Company to be approved by the Accountant General, Uttar Pradesh, and will produce evidence to the satisfaction of the Accountant General that the Motor Insurance Company with the whom the said Motor Car/Boat/Cycle/Scooter 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 Car/Boat/Cycle/Scooter 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 Personal Computers Motor Car/Boat/Cycle/Scooter the Borrower will forthwith have the same repaired and made good. AND the Borrower hereby also agrees and declares that Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues here under as arrears of land revenue.

IN WITNESS whereof the said (Borrower) hath hereunto set his hand the day and the year first above written.

THE SCHEDULE

Description of Motor Car/Boat/Cycle/Scooter

Maker's name.	Description.	Number of cylinders.

Engine number.	Chassis number.	Cost price.

Signed by the Borrower.

Two witness—(1) In the presence of

Address _____

Occupation _____

(2) and of

Address _____

Occupation _____

FORM 25-A

[See Chapter XI, paragraph-245-N (2)]

From of agreement to be executed at the time of drawing an advance for the purchase of Personal Computers Motor Car/Boat/Cycle/Scooter

AN AGREEMENT made _____ day of _____ one thousand nine hundred and _____ corresponding to Saka Samvat _____ BETWEEN Sri _____ son of _____ resident of _____ (designation) _____ (hereinafter called 'the Borrower,' which expression shall include his legal representatives and assignees of the one part and THE GOVERNOR OF UTTAR PRADESH (hereinafter called 'the Governor) of the other part WHEREAS the Borrower has under the provisions of the Account Rules of the Government of Uttar Pradesh (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. _____ (Rupees _____) for the purchase of a Personal Computers Motor Car/Boat/Cycle/Scooter and the Governor has agreed to lend the said amount 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 Rs. _____ paid by the Governor 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 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 a Personal Computers Motor Car/Boat/Cycle/Scooter or if the actual price paid is less than the loan to repay the difference to the Governor forth with and (3) to execute a document hypothecating the said Personal Computers Motor Car/Boat/Cycle/Scooter to the Governor as security for the amount lent to the Borrower as interest in the form provided by the said Rules AND IT IS HEREBY LASTLY AGREED AND DECLARED THAT if the Personal Computers Motor Car/Boat/Cycle/Scooter aforesaid and has not been purchased and hypothecated as aforesaid within one month from the date of these presents or if the Borrower within that period becomes insolvent or quits the service or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable AND the Borrower doth hereby agree and declare that the Governor may, on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower, recover all dues hereunder as arrears of land revenue.

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—

(1) _____ address _____
occupation _____
(2) _____ address _____
occupation _____

FORM NO. 25-C
FORM OF AGREEMENT

(To be used in case the Applicant is a Temporary Government Servant)

KNOW ALL MEN BY THESE PRESENTS that we, _____ son of _____ resident of _____ (hereinafter called 'the Principal') AND _____ son of _____ resident of _____ (hereinafter called 'the Surety') are held and firmly bound to the Governor of Uttar Pradesh (hereinafter called 'the Governor') in the sum of Rs. _____ to be paid to the Governor, his successors or assigns for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and severally.

WHEREAS the Principal holds a temporary appointment as _____ under the Government of Uttar Pradesh (hereinafter called 'the State Government') and has requested the State Government to grant him an advance of Rs. _____ for the purpose of purchasing a Personal Computers/Motor Car/Motor Cycle/Moped.

AND WHEREAS the Surety who holds a permanent appointment as _____ under the State Government has agreed to indemnify the payment by the Principal of the said sum with interest thereon and in case of default to meet the deficiency by having deductions made from his pay ;

AND WHEREAS the State Government have paid the said advance to the Principal on the condition that it shall be refunded with interest by the Principal in accordance with provisions of the Account Rules of the State Government (hereinafter referred to as 'the said Rules') and in default by the Surety by having deductions made from his pay or otherwise as considered proper by the State Government;

NOW THE CONDITION of the above written bond is such that if the Principal or the Surety has repaid the said amount with interest thereon due under the said Rules, then the above written bond or obligation shall be void and of no effect, otherwise the same shall be and remain in full force and effect.

PROVIDED ALWAYS that if at any time the Principal ceases to be in the service of the State Government, the whole or so much of the said principal of Rs. _____ as shall then remain unpaid together with interest thereon, which shall have accrued thereon, shall immediately become due and payable to the State Government and be recoverably from the Surety.

AND it is hereby agreed and declared that without prejudice to any remedy provided hereinbefore the State Government may on a certificate of the Secretary to the State Government in the Administrative Department (which shall be final, conclusive and binding on the Principal and the Surety) recover all dues hereunder as arrears of land revenue.

IN WITNESS to the above written bond and to all the terms and conditions hereinbefore contained we have signed hereunder this _____ day of _____, nineteen hundred and _____

Signed by _____ Principal _____

Surety _____

In the presence of (1) _____

Address _____

and of (2) _____

Address _____

Form No 25-D
(See PARAGRAPH 242)

Form of Bond to be executed by two permanent Government Servants as Sureties of a temporary Government servant granted an advance for purchase of land and/or building or construction repair of a house.

AN AGREEMENT made on the.....day of.....in the year.....corresponding to Saka Samvat..... BETWEEN.....a temporary servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of.....(hereinafter called 'the Borrower') and Sri.....a permanent servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of.....(hereinafter called 'the First Surety') and Sri.....a permanent servant of the Government of Uttar Pradesh serving as.....in the office of the.....son of.....and resident of(hereinafter called 'the Second Surety'), (both the First Surety and the Second Surety are hereinafter collectively referred to as "the Sureties") of the one part and the Governor of Uttar Pradesh (hereinafter called 'the Governor') of the other part;

WHEREAS the temporary servants of the Government of Uttar Pradesh have been allowed the Facility of advance for the purchase of land on which to construct a house/for the construction of a house / for the purchase of a house/for the repair of a house inter alia on condition that the temporary Government servant shall furnish two sureties who shall be permanent servants of the Government of Uttar Pradesh but the Sureties shall stand discharged after the Borrower becomes permanent and after the land/house has been mortgaged by the Borrower to the satisfaction of the Government on the form as may be applicable prescribed in the F. H. B. Vol, V. Part I :

AND WHEREAS, at the request of the Borrower the Government of Uttar Pradesh (hereinafter called the Government') has agreed to grant him an advance of Rs.....to enable him to :—

*(1) to purchase for the purpose of erecting a house thereon the piece of land bearing No.....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.....on the West by.....

*(2) to construct a house on the piece of land No.....situate in.....the registration district.....sub-district.....thana.....containing.....more or less and bounded on the North by.....on the South by.....on the East by.....on the West by.....

*(3) to purchase a house with land appurtenant there to bearing No.....situate in.....in the registration district of.....sub-district.....thana.....measuring.....more or less and bounded on the North by.....on the South by.....on the East by.....on the West by.....

*(4) to repair the house bearing No.....situate in.....in the registration district of.....sub-district thana.....bounded on the North by.....on the South by.....on the East by.....on the West by.....

AND, WHEREAS, the said loan is being paid under the.....provisions of the Account Rules of the Government (hereinafter referred to as the said Rule which expression shall include any amendments or additions thereto for the time being in force) and on the conditions hereinafter contained.

NOW THIS DEED WITNESSES as follows:—

1. In consideration of the sum of..... (in words.....) agreed to be paid by the Government to the Borrower in one lump *sum/in the *instalments mentioned in the Schedule hereto the Borrower hereby covenants with the Governor as follows:—

(1) The Borrower shall within..... month/months of the date of these presents expend the full amount of the said loan for the purpose aforesaid and if the actual expenditure is less than the loan, he shall repay the difference to the Governor forthwith.

(2) The Borrower shall repay to the Governor the said amount with interest calculated according to the said Rules by monthly deductions from his salary as provided by the said Rules and hereby authorises the Government to make such deductions.

(3) The Borrower shall immediately after the drawal of the said loan or any part thereof commence and erect thereon a suitable residence for his own use and in the case of advance for repairs, shall immediately carry out the repairs.

(4) The Borrower shall within..... calendar months from the date of drawal of the loan or the first instalment thereof, as the case may be, execute a document mortgaging the said house/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 Rules.

*Delete whichever not applicable

2. If the Borrower commits breach of any condition of this agreement or if the Borrower becomes insolvent or ceases to be in the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

3. The Sureties hereby agree that they shall be jointly and severally liable to pay the said principal sum together with interest thereon aforesaid and hereby authorises the Government to make such deductions from their respective monthly salaries. Provided that the obligations of the sureties hereunder shall stand

discharged after the Borrower becomes permanent and after the Borrower furnishes the registered mortgage deed in accordance with the provision herein contained.

4. The Governor may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower and the Sureties recover all dues hereunder from the Borrower and/or the Sureties as arrears of land revenue.

5. The Governor shall also be entitled to recover the balance of the said advance with interest remaining unpaid at the time of the Borrower's retirement or death preceding retirement/ceasing to be in the service of the Government or death preceding such ceasing from the whole or any specified part of the gratuity that may be sanctioned to the Borrower and/or the Sureties.

6. The expression "the Borrower" and "the Sureties" shall unless there be anything repugnant to the subject or context include their respective heirs, legal representatives and successors and the expression "Governor" shall include his successors and assigns.

In witness whereof the Borrower and the Sureties have hereunto set their respective hands the day and year first above written.

The Schedule herein referred to

Signed by the Borrower:

in the presence of—

1. Address:

2. Address:

Signed by the First Surety:

In the presence of—

1. Address:

2. Address:

Signed by the Second Surety:

In the presence of—

1. Address:

2. Address:

(Correction Slip No. 33, dated September 15, 1983) [Vitta (Lekha) Anubhag-1, File no. 15 (2) -80]

FORM NO. 25-E

(See PARAGRAPH 244-E)

Form of Bond to be executed by two permanent Government servants as sureties of a temporary/permanent government servant granted an advance for purchase of a house under the "Self Financing Housing Scheme" of the.....(Name of the Board or Authority as the case may be)

AN AGREEMENT made on the.....day of.....in the year. corresponding to Saka Samvat the.....day of.....

BETWEEN..... a

temporary/permanent servant of the Government of Uttar Pradesh serving as..... in the office of the..... son

of.....and resident of.....

(hereinafter called 'the Borrower' and Sri..... a

permanent servant of the Government of Uttar Pradesh serving as..... in the

office of the..... son

of.....and resident of.....

(hereinafter called 'the First Surety') and Sri..... a

permanent servant of the Government of Uttar Pradesh serving

as.....in the office of

the,..... son of.....and resident

of..... (hereinafter called 'the Second Surety') (both of whom are

hereinafter collectively referred to as "the Sureties") of the one part and the Governor of Uttar Pradesh

(hereinafter called 'the Governor') of the other part;

WHEREAS, servants of the Government of Uttar Pradesh have been allowed the facility of advance for the purchase of a house under the "Self Financing Housing Scheme" of the..... (Name of the Board or

Authority) inter alia on condition that the Government servant shall furnish two sureties, who shall be permanent servants of the Government of Uttar Pradesh, and who shall stand discharged after the house is mortgaged by the Borrower to the satisfaction of the Government on the appropriate form prescribed in the Financial Handbook, Volume V, Part I.

AND WHEREAS, at the request of the Borrower the Government of Uttar Pradesh (hereinafter 'called 'the Government') has agreed to grant him an advance of Rs.....to enable him to purchase a ready built house (which term shall include a ready built flat) bearing no..... situate in.....in the registration district of..... sub-district.....thana..... measuring.....approximately.

AND WHEREAS, the said loan is being paid directly to the said Board/Authority on behalf of the Borrower on the conditions contained in this Agreement and in the Tripartite Agreement dated..... entered into between the Borrower, the Governor and the Board/Authority.

NOW THIS DEED WITNESSES as follows:—

1. In consideration of the sum of Rs..... (in words.....) agreed to be paid by the Government to the Borrower (the payment of which shall be made directly to the Board/Authority on behalf of the Borrower) in the installments mentioned in the Schedule hereto the Borrower-hereby covenants with the Governor as follows :

(1) The Borrower shall repay to the Governor the said amount with interest calculated according to the provisions of the Account Rules of the Government (hereinafter called 'the said Rules' which expression shall include any amendments or addition thereto for the time being in force) by monthly deductions from his salary as provided by the said Rules and the Borrower authorises the Government to make such deductions.

(2) The Borrower shall within..... calendar months from the date of getting possession of the House execute a document mortgaging the said house to the Governor as security for the amount lent to the Borrower and interest, in the form provided by the said Rules.

2. If the Borrower commits breach of any condition of the aforesaid Tripartite Agreement or this Agreement or if the Borrower becomes insolvent or ceases to be in the service of the Government or dies the whole amount of the loan and interest accrued thereon shall immediately become due and payable.

3. The Sureties agree that they shall be jointly and severally liable to pay the said principal sum together with interest thereon and authorise the Government to make necessary deductions from their respective salaries. But the sureties shall stand discharged, when the Borrower executes mortgage in accordance with clause (2) of this deed.

4. The Governor may on the certificate of the Secretary to the State Government in the Administrative Department, which shall be final, conclusive and binding on the Borrower and the Sureties, recover all amounts due under this deed from the Borrower and/or the Sureties jointly or severally as arrears of land revenue.

5. If the Borrower dies while in service of the Government or ceases to be in the service of the Government by retirement or otherwise, and an amount is due from him under this deed, the Governor may recover such amount from the gratuity payable to the Borrower or to the undischarged Sureties or to one or more of them,

6. The expressions "the Borrower" and "the Sureties", unless there be anything repugnant to the subject or context, include the respective heirs, legal representatives and successors, and the expression "Governor" includes his successors and assigns.

In witness whereof the Borrower and the Sureties have hereunto set their respective hands the day and year first above written.

The schedule herein referred to—

Signed by the Borrower:

In the presence of—

1. Address:

2. Address:

Signed by the First Surety:—

1.
2.
Signed by the Second Surety:—
In the presence of—

Address:

- 1.
- 2.

Address:

FORM No. 26

Register of land

Purpose for which required, and authority under which taken up		Detail of appropriation and compensation paid					
(a) Number of sanctioned estimate (b) Number and date of sanctioning authority (in red ink); (c) Name of road or building or other work for which required (in black ink); (d) Name of the pargana, mauza & village in which the land is situated	Date of Gazette and number of notification	Area in Hectares	Amount of cash compensation actually paid	(a) Month in which adjusted: (b) Number and date of Collector's letter giving possession of land (c) Date of possession	Number and date of award statement	Number of plan showing the boundaries of the land in _____ register of Plans	Date of entry and initials of with certificate "Copy of-plan no. _____ submitted to the _____ with this office no. _____ dated _____."
1	2	3	4	5	6	7	8

(See Chapter XIII, paragraph 265)

Capital and Revenue Accounts of Residences and their subsidiary services for the year_____

[illegible]

NOTES—(i) In the cases of leased buildings, the rent payable to the less or should be shown in column 4 and maintenance charges, if borne by Government, should be shown in column 6.

(ii) The actual expenditure on maintenance required to be shown in column 6 above should be the annual average expenditure on maintenance during the qui quennium.

FORM No. 28

[See Chapter XIII, paragraph 265]

Register of buildings

DISTRICT_____DEPARTMENT_____

Serial number of building	Serial number of subsidiary structure	Name of buildings	Date of erection or purchase (if purchased enter also date of erection (as nearly as can be ascertained))	Recorded value	By whom or how occupied	Nature of buildings			Number of storeys	Remarks
						Walls	Roof	Floor		
1	2	3	4	5	6	7	8	9	10	11

FORM No. 29

Register of rents of building and lands

[See Chapter XII, paragraph 278]

Registered number of building or land	Name in case of building	By whom occupied		Standard rent (in red ink)		Arrears from last year	April, 19		
		Name, rank and office	Pay and allowance	Authority	Rate		Assessments	Realization	Balances
			Rs. p		Rs. p	Rs. p	Rs. p	Rs. p	Rs. p
					Total				

Dated initials of the Local Officer

Abstract of

		Recoveries, how effected				Rent of buildings	Other rents	Total			
	C	In cash									
	A	Recoveries by other disbursing officers									
	T	Recoveries by the Treasury Officers									
		Total									
May, 19						June, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Total Realization

Rent buildings	of	Other rents	Total	Rent buildings	of	Other rents	Total

July, 19						August, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent buildings	of	Other rents	Total	Rent of buildings	Other rents	Total

September, 19						October, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent buildings	of	Other rents	Total	Rent buildings	of	Other rents	Total

November, 19						December, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent buildings	of	Other rents	Total	Rent buildings	of	Other rents	Total

January, 19						February, 19						March, 19							
Assessme nts		Realizatio ns		Balance s		Assessme nts		Realizatio ns		Balance s		Assessme nts		Realizatio ns		Balanc es		Remar ks	
Rs	p	Rs	p	Rs	p	Rs	p	Rs	p	R s	p	Rs	p.	Rs	p.	Rs	p .	Rs	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

FORM No. 29
Register of rents of building and lands
[See Chapter XII, paragraph 278]

Registered number of building or land	Name in case of building	By whom occupied		Standard rent (in red ink)		Arrears from last year	April, 19		
		Name, rank and office	Pay and allowance	Authority	Rate		Assessments	Realization	Balances
			Rs. p		Rs. p	Rs. p	Rs. p	Rs. p	Rs. p
					Total				

Dated initials of the Local Officer

Abstract of

		Recoveries, how effected	Rent of buildings	Other rents	Total
	C	In cash			
	A	Recoveries by other disbursing officers			
	T	Recoveries by the Treasury Officers			
		Total			
May, 19			June, 19		
Assessments	Realizations	Balances	Assessments	Realizations	Balances

Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Total Realization

Rent buildings	of	Other rents	Total	Rent buildings	of	Other rents	Total

July, 19						August, 19					
Assessments		Realizations		Balances		Assessments		Realizations		Balances	
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	Total

September, 19						October, 19					
Assessments		Realizations		Balances		Assessments		Realizations			
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.

Rent of buildings	Other rents	Total	Rent of buildings	Other rents	T

November, 19						December, 19					
Assessments		Realizations		Balances		Assessments		Realizations			
Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.	Rs.	p.
Rent of buildings		Other rents		Total		Rent of buildings		Other rents			

[illegible]

Rent buildings	of	Other rents	Total	Rent buildings	of	Other rents	Total

FORM no. 29-A

[See Chapter XIII, paragraph 281]

Register of cost of additions and alterations to residential buildings

[illegible]

FORM no. 30

[See Chapter XIII, paragraph 287]

Monthly statement of demands, realizations and arrears of rents Month——, 19.

Serial number	Name of building	Name and designation of the occupant	Emoluments of the occupant	Monthly rate of rent		Arrears from last month.	Assessment for the month.	Total amount to be realized.	Realized during the month	Name of Treasury in which credited.	Balance	Remarks. (Explanation of non-recovery, etc.).
				Standard rent.	Rent actually fixed.							

1	2	3	4	5	6	7	8	9	10	11	12

Certified that the total amount shown in column 9 above has been duly recovered and credited in the account.

Certified also that the rent entered in column 5, rent actually fixed, has in the case of "optional occupants" been assessed at the rate prevailing in the locality for similar private accommodation.

NOTES—(1) In the case of optional occupants other than those who have elected to occupy a residence on the condition that their rent liability will be limited to 10 per cent of emoluments the word optional should be noted in column 3 and the rent assessed at the rates prevailing in the locality for similar private accommodation should be noted in column 5.

(2) Column 4 need only be filled in if the emoluments affect the assessment in column 7.

FORM no. 30-A
(CHAPTER XIII, PARAGRAPH 307)

Annual Repairs to Buildings

GOVERNMENT OF UTTAR PRADESH

————DEPARTMENT

NOTICE

TENDERS are invited for the items of repairs shown against each of the buildings or group of buildings mentioned below :

Serial no.	Name of buildings or group of buildings	Items of repairs referred to in Schedule on opposite page
1	2	3
1		
2		
3		
4		
5		
6		

2. Sealed tenders in envelopes endorsed 'Tender for repair to————' must be delivered at the undersigned's office not later than 12 noon on————.

3. Tenders must be written on printed forms obtainable at the undersigned's office between the hour of 10 a.m. and 4 p.m. on any working day on payment of 25 Paise per form.

4. A separate tender must be submitted for each work and must show clearly the lumpsum tendered for the whole work, as well as the lumpsum tendered for each item of work. Those items of work in the printed Schedule which are not tendered for must be scored out and initialed by the Tenderer. Failure to comply with these conditions will render the tender invalid.

5. Each tender must be accompanied by a treasury challan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will not be considered.

6. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forfeited besides other consequences of breach of contract.

NOTES—(1) If subsequent to the submission of the tender, any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then for the purposes of this condition the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer, who is exempt from furnishing earnest money, withdraws his proposal within the said period, he may in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

7. Tenders will be opened by the undersigned or his authorized agent at his office on the——day of——at——a.m./p.m.

8. The person whose tender is accepted provisionally must sign the contract which is printed at the back of the tender form within seven days of being called upon to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

9. The person whose tender is accepted provisionally will not be permitted to alter his tender due to any delay in the issue of orders to start work but the tender will be considered as current in the financial year in which it submitted.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by the undersigned and to complete the same in every respect by the 31st of December, 19 .

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated——

The——19 .

TENDER FORM

Serial no.	Schedule of works	Lumpsum
1	2	3
		Rs.
1	White-washing	
2	Colour washing	
3	Distempering	
4	Repairs to roofs during rains	
5	Repairs to floors	
6	Repairs to brick work	
7	Repairs to plaster on walls	
8	Repairs to pointing of brick work	
9	Oiling and cleaning doors and windows	
10	Easing doors and windows	

11	Repairs to doors and windows including replacement of glasses, gauze, hinges, bolts, chains, etc.	
12	Hanging and taking down punkhas	
13	Repairs to flaps of punkhas	
14	Replacemen to punkhas, ropes and thongs and cords for clerestory windows.	
15	Repairs to fencing	
16	Cleaning wells	
17	Repairs to water installation	
18	Repairs to sanitary installation	
	Total	

I/We do hereby tender to execute the work of maintaining in a state of good repairs during the year 19 the——at——more particularly the works tendered for in detail by me/us in the printed Schedule above for the sum of Rs.——(Rs.——) and attach herewith a treasury chalan for Rupees——(Rs.——) deposited by me/us in the Treasury at——as earnest money, which earnest money may be forfeited to the Government of Uttar Pradesh if I/we fail to sign the contract, the form of which I/we have inspected within the time specified in the notice calling for tenders.

Signature of tenderer—— Address—— Date——

Signature of witness (1)—— Address—— Date——

Signature of witness (2)—— Address—— Date——

GOVERNMENT OF UTTAR PRADESH

——DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the——day of——19 BETWEEN—— (hereinafter called "the Contractor" which expression where the context so admits or implies includes* his/their/its heirs, executors, administrators and assigns) of the one part AND the Governor of Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies includes his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for—— (hereafter called "the works") at——and has caused drawing (numbered 1 to—— inclusive) and a general and a detailed specification describing the works to be prepared and same and the Bills of Quantities have been signed by or on behalf of the parties hereto.

AND WHEREAS the Contractor has agreed to execute upon and subject to the conditions hereto attached (hereinafter called the "said conditions") the works shown upon in the said drawing and described in general and detailed specifications and the said Bills of Quantities for the sum of Rs. (hereinafter called the "Contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS:

(1) In consideration of the contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHEREOF the parties hereto have signed this deed on the dates respectively shown against their signatures.

Contractor.

In the presence of (1) _____ address _____
(2) _____ address _____

Signed for and on behalf of the _____
Governor by

In the presence of (1) _____ address _____
(2) _____ address _____

Conditions of Contract

In these conditions the following expressions have the following meanings unless the context otherwise requires, viz. :

"Local Officer" means the officer defined as such in paragraph 263 of Chapter XIII, Volume V, of the Financial Handbook.

"Chief Engineer" means the Chief Engineer for the time being incharge of the Public Works Department of the Government of Uttar Pradesh.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns, "he" and "his" where used in reference to the Contractor shall respectively and in substitution for their ordinary meaning, have the meaning of "they" and "their" when the Contractor is a partnership or the meaning of "it" and "its" when the Contractor is a body corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office assigns.

"Notice in writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of the contract works including any buildings and erection thereon and any land (inclusive as aforesaid) allotted by the Employer or the Local Officer for the Contractor's use.

"This Contract" means the Indenture to which these conditions are attached and these conditions and the Schedule of work attached thereto.

*In case of the corporate body its successors and assigns.

2. For the contract sum the Contractor shall provide everything necessary for the proper execution of the work and shall carry out and complete the works in accordance with the Contract, such carrying out and completion to be in every respect in a thorough and workmanlike manner with materials hereinafter specified, and to the satisfaction of the Local Officer.

3. All materials and workmanship shall be of the respective kinds described in the Public Works Department Handbook of specifications published for the Public Works Department, Uttar Pradesh. The Contractor will within a week of the completion of the works and at his own cost remove from the site of the work, all scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full costs thereof from the Contractor.

4. The Contractor shall start the works on _____ and complete them in all respects to the satisfaction of the Local Officer by the 31st December, 19 .

5. In the following cases, viz. :

(a) If the final acceptance of the tender and signing of the Contract are delayed by more than two months by any cause or circumstance outside the control of the Contractor :

(b) If the works or any portion thereof including the making good of defects are delayed by any cause outside the control of the Contractor; the Contractor shall upon his written request to the Local Officer be entitled to such extension of time as the said officer in his discretion grants provided that no extension shall be granted beyond the 31st March, 19 .

6. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever, arising under this Contract or concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or breach or otherwise howsoever, shall be referred to an arbitrator who will be the Chief Engineer , Public Works Department or his nominee not below the rank of a Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the cost of and incidental to the reference and arbitration respectively shall be in the discretion of the arbitrator, who shall determine the amount thereof and shall direct by whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award.

7. If the Contractor shall fail finally to complete the contract works by the 31st December, 19 , or within any extended time allowed under clause 5 and the Local Officer certifies in writing that the same ought reasonably so to have been completed the Contractor shall pay or allow to the Employer "liquidated and ascertained damages", at the rate of Rupees————per day for the period during which the works shall so remain uncompleted provided that the total amount of liquidated and ascertained damages does not exceed the sum of Rupees————and the Employer may deduct such damages from any moneys due or which may become due to the Contractor. No cause of delay whatever whether avoidable or unavoidable on the part of the Contractor shall in any way affect the liability of the Contractor under this clause. The works shall not be deemed to be finally completed until the Local Officer shall have certified in writing to that effect.

8. In case the Contractor suspends or delays the execution of any item of repairs beyond the due season, or in case he becomes liable to pay the maximum amount of liquidated and ascertained damages under clause 7 and despite that he has not completed the works, and the Local Officer shall have given a written notice to the Contractor to proceed with the works within seven days after such notice shall have been given to no effect, then and any such case the Local Officer shall be at liberty, and it shall be lawful for him to take over the completion of the works and to employ any other person or persons to execute and complete the same. And for that purpose he may take possession of and permit the aforesaid person or persons the use of the Contractor's plant, tools, implements, materials and things on or about the works. All costs and charges thereby incurred in any way in the execution and completion of the works shall be ascertained and certified by the Local Officer and shall be paid by the Contractor. The Local Officer may set off the aforesaid costs and charges against any moneys due or to become due to the Contractor.

9. The Contractor shall not be entitled to any payment during the execution of the work but shall be paid the money due to him in a lumpsum on completion of the works to the reasonable satisfaction of the Local Officer.

10. The Contractor will, one week before starting the work, deposit a security of————thousand rupees in cash or Government Promissory Notes for the due performance of the terms and conditions herein binding on him and for the completion of the contract in accordance with the terms of this Contract. Any sums due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the employer to that effect make good the deficiency so caused in default of which the Employer may cancel the contract. Three months after the due completion of the contract the security amount shall be refunded to the Contractor.

11. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible for, and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of a proper care or misconduct on the part of the Contractor or of any one in his employ during the execution of the works.

12. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen's Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the

Employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923, or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor from him in the execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contract or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM no. 30-B
(CHAPTER XIII, PARAGRAPH 307)

All repairs (other than annual repairs) and petty works for which no plans or drawings are prepared
GOVERNMENT OF UTTAR PRADESH
—————DEPARTMENT

NOTICE

TENDERS are invited for———. The work has been described in detail in the Schedule on the opposite page.

2. Sealed tenders in envelopes endorsed "Tender for———" must be delivered at the undersigned's office not later than 12 noon on———.

3. Tenders must be written on printed forms obtainable at the undersigned's office between the hours of 10 a.m. and 4 p.m. on any working day on payment of 25 Paise per form.

4. The tender must show clearly the lumpsum tendered for the whole work and where separate items of work have been mentioned in the Schedule of work a lumpsum must be tendered for each item of work. Failure to comply with the conditions will render the tender invalid.

5. Each tender must be accompanied by treasury chalan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will not be considered.

6. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forfeited besides other consequences of breach of contract.

NOTES—(1) If subsequent to the submission of the tender, any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then, for purposes of this condition, the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer, who is exempt from furnishing earnest money, withdraws his proposal within the said period, he may in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

7. Tenders will be opened by the undersigned or his authorized agent at his office on the———day of —— at ——a.m./p.m.

8. The person whose tender is accepted provisionally must sign the contract which is printed at the back of the tender form within seven days of being called on to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

9. The person whose tender is accepted provisionally will not be permitted to alter his tender due to any delay in the issue of orders to start work but the tender will be considered as current in the financial year in which it is submitted.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by the undersigned and to complete the same in every respect by_____.

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated_____, The_____19 .

TENDER FORM

Schedule of Works

Serial no.	Description of work	Lumpsum tendered
	Total	

I/We do hereby tender to execute the work of_____at_____ more particularly the works tendered for in detail by me/us in the Schedule above for the sum of Rupees_____(Rs._____) and herewith attach a treasury chalan for Rupees_____(Rs._____) deposited by me/us in the Treasury at_____as earnest money, which earnest money may be forfeited to the Government of Uttar Pradesh, if I/we fail to sign the contract the form of which I/we have inspected within the time specified in the notice calling for tenders.

Signature of tenderer _____

Address_____

Date _____

Signature of witness (1) _____

Address_____

Date _____

Signature of witness (2) _____

Address_____

Date_____

GOVERNMENT OF UTTAR PRADESH

____DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the_____day of_____19 . BETWEEN_____son of _____resident of _____(hereinafter called "the Contractor" which expression where the context so admits or implies includes *his/their/its heirs executors, administrators and assigns) of the one part AND the Governor of the Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for_____ (hereinafter called "the works") at_____and has caused to be notified a schedule of works to be executed and has caused sufficient time and opportunity to be given to the Contractor to inspect and measure the building or buildings which are to be repaired.

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions hereunder printed (hereinafter called the "said conditions") the works shown in the said schedules for the sum of Rupees_____(hereinafter called the "contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS :

(1) In consideration of the Contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHERE OF the parties hereto have signed this deed on the dates respectively shown against their signatures.

Contractor

In the presence of :

(1) _____

(2) _____

Signed for and on behalf of the Governor by _____

In the presence of :

(1) _____

(2) _____

*In case of a Corporate body its successors or assigns.

Conditions of Contract

In these conditions the following expressions have the following meanings unless the context otherwise requires, viz. :

"Local Officer" means the officer defined as such in paragraph 263 of Chapter XIII, Volume V, of the Financial Handbook.

"Chief Engineer" means the Chief Engineer for the time being incharge of the Public Works Department of the Government of Uttar Pradesh.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns, "he" and "his" where used in reference to the Contractor shall respectively and in substitution for their ordinary meaning have the meaning of "they" and "theirs" when the Contractor is a partnership or the meaning of "it" and "its" when the Contractor is a body corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office or assigns.

"Notice in Writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of the contract works including any buildings and erections thereon and any land (inclusive as aforesaid) allotted by the Employer or the Local Officer for the Contractor's use.

"This Contract" means the Indenture to which these conditions are attached and these Conditions and the Schedule of Work attached thereto.

2. For the contract sum the Contractor shall provide everything necessary for the proper execution of the work and shall carry out and complete the works in accordance with the Contract, such carrying out and completion to be in every respect in a thorough and workmanlike manner with materials hereinafter specified, and to the satisfaction of the Local Officer.

3. All materials and workmanship shall be of the respective kinds described in the Public Works Department Handbook of Specifications published for the Public Works Department, Uttar Pradesh. The Contractor will within a week of the completion of the works and at his own cost remove from the site of the work, all scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full costs thereof from the Contractor.

4. The Contractor shall start the works on _____ and complete them in all respects to the satisfaction of the Local Officer by the 31st December, 19 .

5. In the following cases, viz. :

(a) if the final acceptance of the tender and signing of the contract are delayed by more than two months by any cause or circumstance outside the control of the Contractor;

(b) if the works or any portion thereof including the making good of defects are delayed by any cause outside the control of the Contractor; the Contractor shall upon his written request to the Local Officer be entitled to such extension of time as the said officer in his discretion grants provided that no extension shall be granted beyond the 31st March, 19 .

6. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever, arising under this Contract or concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or breach or otherwise howsoever, shall be referred to an arbitrator who will be the Chief Engineer, Public Works Department or his nominee not below the rank of a Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the costs of and incidental to the reference and arbitration respectively shall be in the discretion of the arbitrator, who shall determine the amount thereof and shall direct by whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties enlarge the time for making and publishing the award.

7. If the Contractor shall fail finally to complete the contract works by the 31st of December, 19 , or within any extended time allowed under clause 5 and the Local Officer certifies in writing that the same ought reasonably so to have been completed the Contractor shall pay or allow to the Employer "liquidated and ascertained damages" at the rate of Rupees_____per day for the period during which the works shall so remain uncompleted provided that the total amount of liquidated and ascertained damages does not exceed the sum of Rupees_____and the Employer may deduct such damages from any money due or which may become due to the Contractor. No cause of delay whatever whether avoidable or unavoidable on the part of the Contractor shall in any way affect the liability of the Contractor under this clause. The works shall not be deemed to be finally completed until the Local Officer shall have certified in writing to that effect.

8. In case the Contractor suspends or delays the execution of any item of repairs beyond the due season, or in case he becomes liable to pay the maximum amount of liquidated and ascertained damages under clause 7 and despite that has not completed the works, and the Local Officer shall have given a written notice to the Contractor to proceed with the works within the seven days after such notice shall have been given to no effect, then and in any such case the Local Officer shall be at liberty, and it shall be lawful for him, to take over the completion of the works and to employ any other person or persons to execute and complete the same. And for that purpose he may take possession of and permit the aforesaid person or persons the use of the Contractor's plant, tools, implements, materials and things on or about the works. All costs and charges thereby incurred in any way in the execution and completion of the work shall be ascertained and certified by the Local Officer and shall be paid by the Contractor. The Local Officer may set off the aforesaid costs and charges against any moneys due or to become due to the Contractor.

9. The Contractor shall not be entitled to any payment during the execution of the work but shall be paid the money due to him in a lumpsum on completion of the works to the reasonable satisfaction of the Local Officer.

10. The Contractor will, one week before starting the work, deposit a security of_____thousand rupees in cash or Government Promissory Notes for the due performance of the terms and conditions herein binding on him and for the completion of the contract in accordance with the terms of this Contract. Any sums due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the employer to that effect make good the deficiency so caused in default of which the Employer may cancel the contract. Three months after the due completion of the contract the security amount shall be refunded to the Contractor.

11. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible, for, and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of proper care or misconduct on the part of the Contractor or of any one in his employ during the execution of the works.

12. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen's Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923,

or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor front him in execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contract or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM no. 30-C
(CHAPTER XIII, PARAGRAPH 307)

(Petty works for which plans or drawings are prepared)

GOVERNMENT OF UTTAR PRADESH

—DEPARTMENT

NOTICE

TENDERS are invited for—

2. Plans and specifications can be inspected at the office of the undersigned on any working day between the hours of 10 a.m. and 4 p.m. The bill of quantities is reproduced on reverse.

3. Sealed tenders in envelopes endorsed "Tenders for—" must be delivered at the undersigned's office not later than 12 noon on—

4. Tenders must be written on printed forms obtainable at the undersigned's office between the hours of 10 a.m. and 4 p.m. on any working day on payment of 25 Paisa per form.

5. The tender must show clearly the lumpsum tendered for the whole work and in addition the tenderer must state, in the form of a percentage above or below Public Works Departments rates, the rates at which he is willing to accept payment for additions to and deduction for commissions from the work for which he has tendered the lumpsum amount. Failure to comply with these conditions will render the tender invalid.

6. Each tender must be accompanied by a treasury chalan in support of a deposit of earnest money equal in amount to 1 per cent of the lumpsum tendered for the whole work. Tenders which are not accompanied by treasury chalans for the correct amount will not be considered.

7. The tender shall remain open for acceptance for a period commencing from the date of submission of the tender and ending with the expiry of ninety days from the date fixed for opening of the tenders. If any tenderer withdraws his tender before expiry of the said period the Department may agree to allow such withdrawal but in such a case the earnest money deposited by the tenderer may be forfeited. If the Department does not agree to allow such withdrawal and accepts the tender and the tenderer fails to perform his part of the contract the earnest money deposited by the tenderer shall be liable to be forfeited besides other consequence of breach of contract.

NOTES(1) If subsequent to the submission of the tender any tenderer amends, alters or modifies the contents of his tender which are not acceptable to the Department then for the purposes of this condition the tenderer shall be deemed to have withdrawn his proposal.

(2) If a tenderer who is exempt from furnishing earnest money, withdraws his proposal within the said period he may, in the discretion of the Government of Uttar Pradesh be debarred from tendering for a period of one year reckoned from the date of opening of the tender.

8. Tenders will be opened by the undersigned or his authorized agent at his office on the—day of —
—19, at— a.m./p.m.

9. The person whose tender is accepted provisionally must sign the contract within seven days of being called upon to do so, failing which his earnest money will be forfeited and the acceptance of the tender withdrawn.

10. The person whose tender is accepted finally is to commence the work upon the date ordered by undersigned and to complete the same in every respect by the——.

11. The Government do not bind themselves to accept the lowest or any tender or to give reasons for non-acceptance.

Dated—— The——19 .

PETTY WORKS

TENDER FORM

Bill of Quantities

Serial no.	Item of work	Quantity	Unit

TENDER FORM

I/We do hereby tender to execute the whole of the work of—— more particularly described in drawings nos.—— (inclusive) and specifications, dated——inspected by me/us at the office of———for the sum of Rupees——(Rs. ——) and attach herewith a treasury challan for Rs.——(Rs.— ——) deposited by me/us in the Treasury at——as earnest money which earnest money may be forfeited to the Government of Uttar Pradesh, if I/we fail to sign the contract the form of which I/we have inspected within the time specified in the notice calling for tender.

2. Further for all work which I/we may be required to execute in excess of what is shown in the bill of quantities and for all work I/we may be required to omit although shown in the bill of quantities, I/we tender as my/our rates Rs.——per cent above/below the Public Works Department rates current in the district at the time the addition or omission referred to above is ordered.

Signature of tenderer —— Address—— Date ——

Signature of witness (1) —— Address—— Date ——

Signature of witness (2) —— Address—— Date ——

GOVERNMENT OF UTTAR PRADESH

——DEPARTMENT

Lumpsum Contract

Form of Agreement

THIS INDENTURE made the——day of——19 . BETWEEN —— (hereinafter called "the Contractor" which expression where the context so admits or implies includes *his/their/its heirs, executors, administrators and assigns) of the one part AND the Governor of Uttar Pradesh (hereinafter called "the Governor" which expression where the context so admits or implies includes his successors-in-office and assigns) of the other part.

WHEREAS the Governor requires the execution of certain works for—— (hereafter called "the works") at——and has caused drawing (numbered 1 to——inclusive) and a general and a detailed specification describing the works to be prepared and same and the Bills of Quantities have been signed by or on behalf of the parties hereto.

AND WHEREAS the contractor has agreed to execute upon and subject to the conditions hereto attached (hereinafter called the "said conditions") the works shown upon in the said drawing and described in general and detailed specifications and the said Bills of Quantities for the sum of Rs.——

—(hereinafter called the "Contract sum").

NOW IT IS HEREBY AGREED AS FOLLOWS :

(1) In consideration of the Contract sum to be paid by the Governor at the time and in the manner set forth in the said conditions the Contractor will upon and subject to the said conditions execute and complete the works.

(2) The Governor will pay the Contractor the Contract sum or such other sum as shall become payable at the time and in the manner set forth in the said conditions.

(3) The said conditions shall be read and construed as forming part of this Contract and the parties hereto respectively shall abide by and observe and perform and comply with the terms, stipulations and agreements therein contained and on their part to be observed, performed and complied with respectively.

IN WITNESS WHEREOF the parties hereto have signed this deed on the dates respectively shown against their signatures.

Contractor.

In the presence of (1) _____ address _____

(2) _____ address _____

Signed for and on behalf of the _____
Governor by

In the presence of (1) _____ address _____

(2) _____ address _____

Conditions of Contract

In these conditions the following expression have the following meaning :

"Local Officer" means the officer defined as such in Paragraph 263, Chapter XIII, Volume V of the Financial Handbook.

"Head of the Department" means the officer in administrative control of the Department.

"Executive Engineer" means the Executive Engineer, Public Works Department of the Government of Uttar Pradesh for the time being in charge of the _____ Public Works Department, Provincial Division and "Chief Engineer" means the Chief Engineer of the said Department.

"Contractor" means the person, partners or company contracting with the Employer (as hereinafter defined) by the Indenture of which these conditions form part, and the pronouns "he" and "his" where used in reference in the Contractor shall respectively and in substitution for their ordinary meaning have the meaning-of" "they" and "their" when the Contractor is a partnership : or the meaning of "it and "its" when the Contractor is a body Corporate.

"Employer" means the Governor of Uttar Pradesh and his successors-in-office or assigns.

*In case of the Corporate body its successors and assigns.

"Notice in writing" or written notice means a notice in written, typed or printed characters sent (unless delivered personally or otherwise proved to have been received) by registered post to the last known private or business address or registered office of the addressee. Any notice so posted shall be deemed to have been received at the time when in the ordinary course of post it would have been delivered.

"Site" means the site of Contract works including any buildings and erections thereon and any land (inclusive as aforesaid) allotted by the Employer or Executive Engineer for the Contractor's use.

"This Contract" means the Indenture to which these conditions are attached and these conditions and the general and detailed specifications, drawings and Bills of Quantities attached thereto.

2. The Local Officer and Contractor shall sign the drawings and specifications.

3. The Contractor shall provide all things of every sort and kind which may be necessary and requisite for the due and proper execution of the several works included in the Contract according to the true intent and meaning of the drawing and specifications taken together whether the same may or may not be particularly described in the specifications or shown on the drawings, provided that the same are reasonably to be inferred therefrom and in case of any discrepancy between the drawings and specifications, the Local Officer shall decide which shall be followed. The Contractor will within a week of the completion of the works and at his own cost remove from the site of the work, all

scaffolding, rubbish, and other materials and restore the ground in good condition. In case of his default the employer will get this done and recover full cost thereof from the Contractor.

4. The contractor shall set out the whole of the works in conjunction with an officer to be deputed by the Local Officer and during the progress of the works, shall, on the requisition of the Local Officer amend any errors which may arise therein, and provide all the necessary labour and materials for so doing. The Contractor shall provide at his own cost all plant, labour and materials which may be necessary and requisite for the works. All materials and workmanship shall be the best of their respective kinds. The Contractor shall leave the work clean and perfect in all respect at the completion thereof.

5. Except with the written permission of the Local Officer the Contractor shall not sublet or assign the Contractor or employ a sub-contractor to carry out any part of the works.

6. The Contractor shall keep constantly on the works a competent agent; and any directions or explanations given to such agent by the Local Officer shall have the same effect as if they had been given to the Contractor.

7. Complete copies of the drawings and specifications, signed by the Local Officer, shall be furnished by him to the Contractor for his own use, and the Contractor shall keep the same or copies thereof on the buildings and in the charge of the Contractor's agent.

8. The Local Officer shall at all times have access to the works, and the same shall be entirely under his control. He may require the Contractor to dismiss any person in the Contractor's employ upon the works who may in his opinion be incompetent or otherwise undesirable; and the Contractor shall forthwith comply with such requirement.

9. The Contractor shall not vary or deviate from the drawings or specifications or execute any extra work of any kind whatsoever without permission in writing of the Head of the Department.

10. If deviations from the drawing or specifications or the execution of any extra work of any kind whatsoever be found necessary, the Local Officer shall obtain from the Contractor a lumpsum tender of the cost of such deviations or extra work and the Contractor shall submit with the tender priced bills of quantities showing how the lumpsum tendered by him has been arrived at. He shall show clearly what work is to be executed over and above the work covered by the Contract and what work included in the Contract is to be omitted. His tender shall be arrived at by deducting the total value of the proposed omission from the total value of the proposed additions. The rates used by the Contractor in pricing his bills of quantities shall be those quoted by him in paragraph 2 of his tender. The Local Officer shall obtain the sanction of the Head of the Department to the aforesaid deviations of extra work and to the addition to the original Contract sum of the price tendered by the Contractor before such deviations of extra work is put in hand and no authority given by the Head of the Department for such alteration in the Contract sum shall vitiate the Contract.

11. All works and materials brought and left upon the site of the works by the Contractor or by his orders for the purpose of forming part of the works, shall be treated as the property of the Employer; and the Contractor shall not remove the same from the site or permit the removal thereof, without the special licence and consent in writing of the Local Officer, but the Contractor shall nevertheless be solely responsible for the loss or destruction thereof and for all damage which may happen thereto by theft, fire, transport or any other cause whatsoever.

12. The Contractor shall, if so required by the Local Officer, remove from the premises all materials which in the opinion of the Local Officer are not in accordance with the specification; and in case of default, the Local Officer may employ other persons or remove the same, without being answerable or accountable for any loss or damage that may be caused by such removal. The Local Officer may also require the Contractor to substitute other proper materials and in case of default, the Local Officer may cause the same to be supplied and all costs which may attend such removal and substitution shall be borne by the Contractor.

13. If in the opinion of the Local Officer any of the works has been executed with improper materials or defective workmanship the Contractor shall, when required by the Local Officer forthwith re-execute the same, and substitute proper materials and workmanship, and if the Contractor fails to do so within seven days after having been so required the local Officer may employ other persons to re-execute the work; and the cost thereof including substitution shall be borne by the Contractor.

14. The Contractor shall at his own cost amend and make good any defect shrinkage or other faults in the works appearing within six months after its completion, and caused by defective or improper materials or workmanship, unless the Local Officer decides otherwise; and in case of default, the

Employer may recover from the Contractor's deposit account or other money due to him the cost of making good any such defects or faults in the works.

15. The Contractor shall during the progress of the works be in full charge of the same and shall be solely responsible, for and shall make good all injuries, damages and repairs occasioned to the same by fire or any other cause whatsoever and he shall save the Employer harmless from any claims for injuries to persons or for structural damage to property happening from any neglect, default, want of proper care or misconduct on the part of the Contractor or of any one in this employ, during the execution of the works.

16. The Local Officer shall have power to send workmen upon the premises to execute fittings and other works not included in the Contract, and the Contractor shall afford every reasonable facility to such workmen during ordinary working hours for the same. Such operations shall be carried on in such a manner as not to impede the progress of the work included in the Contract, and the Contractor shall not be responsible for any damage which may happen to, or be occasioned by the execution of any such fittings or other works.

17. Upon receipt of an order from the Local Officer the Contractor shall immediately commence work and shall complete the whole in every respect, including all such additions and variations as aforesaid but excluding such, if any, as may have been postponed by an order from the Local Officer on or before the—————; and if from any cause whatever, other than wilful obstruction or default on the part of the Local Officer or any persons acting under his order and except as hereinafter provided the whole of such work shall not be finished to the reasonable satisfaction of the Local Officer within the said period the Contractor shall forfeit and pay to the Employer by way of ascertained and liquidated damages for each default, the sum of Rs.———per day for every complete day of such default, the total amount of damages not exceeding Rs.———and the employer may deduct such damages from any moneys due or which may become due to the Contractor :

Provided nevertheless that if the Contractor shall be of the opinion that he is entitled to any extension of time on account of the works being altered, varied or added to or on account of any delay by reason of any inclement weather or other causes not under the control of the Contractor or in consequence of orders from the Local Officer which orders he is hereby empowered to give, then, in any or either of such cases, the Local Officer may by an order in writing extend the aforesaid period for final completion by such period or periods as he shall deem reasonable; and the Contractor shall complete the works within such extended period or periods as aforesaid, provided that the Contractor shall not be entitled to any extension of time unless he shall, within fourteen days after the happening of the event in respect of which he shall consider himself to be so entitled, give to the Local Officer written notice of such claim for extension of time and of the ground or grounds, and of the amount thereof, unless in any case, the Local Officer shall, in his discretion, dispense with such notice and certify for an extension of time. If an extension of time is not granted the provisions of the clause concerning the payment of damages for delay shall apply if the works are not completed within the extended time.

18. If the Contractor shall become bankrupt, or compound with, or make any assignment for the benefit of his creditors or shall suspend or delay the performance of his part of the Contract (except on account of causes mentioned in clause 17 or in consequence of not having proper instructions for which the Contractor shall have duly applied), the Local Officer may give to the Contractor or his assignee, or trustee, as the case may be, notice requiring him or them to proceed with the works and in case of default on the part of the Contractor or his assignee or trustee, as the case may be, for a period of seven days, it shall be lawful for the Local Officer to enter upon and take possession of the works, and to employ any other person or persons to carry on and complete the same, and to authorize him or them to use the plant, materials and property of the Contractor upon the works; and the Contractor or his assignee or trustee shall pay the costs and the charges incurred in any way in carrying on and completing the said works, or the Local Officer may set off the same against any moneys due or to become due to the Contractor.

19. The Contractor shall be paid on the completion of each calendar month commencing from the——— a sum of 75 per cent of the total value of the work done since the last payment. When the works shall be completed, the Contractor shall be paid a sum of 75 per cent of the total value of the work done since the last payment and 15 per cent of the total value of the work done according to the best estimate of the same that can be made so that the total amount of payments made up-to-date may be 90 per cent of the total value of work done. The Contractor shall be paid the balance of all moneys due

or payable to him under or by virtue of the contract within six months from the completion of the works. Provided always that no final or other certificate will cover or relieve the Contractor from his liability under the provisions of clause 13 whether or not the same be notified by the Local Officer at the time of or subsequently to the granting of any such certificate.

20. A certificate of the Local Officer, Consulting Engineer or Executive Engineer as the case may require or an award under provisions of clause 26 showing the final balance due or payable to the Contractor shall be conclusive evidence of the works having been duly completed, but without prejudice to the liability of the Contractor under clause 13.

21. If at any time after the commencement of the work the Employer shall for any reason whatsoever not require the whole thereof, as specified in the tender to be carried out, the Local Officer may stop any such part of the work and shall give notice in writing to that effect to the Contractor. The value of any work so stopped shall be calculated as provided in clause 10 and shall be deducted from the Contract sum, and the Contractor shall have no claim to any payment or compensation whatsoever on account of any profit or advantage which he might have derived from the execution of the work in full, but which he did not derive in consequence of the full amount of the work, not having been carried out neither shall he have any claim for compensation by reason of any alteration having been made in the original specifications, drawings, designs and instructions, which shall involve any curtailment of the work as originally contemplated.

22. The work shall be open to inspection by the Executive Engineer———, Provincial Division and his duly authorized Assistant Engineer at all times.

23. The Contractor shall give at least one week's notice to the Executive Engineer so that he or his duly authorized Assistant Engineer may inspect the work—

- (a) when foundation trenches have been dug and before filling is commenced.
- (b) when foundation concrete has been laid and before masonry is started;
- (c) when roof is being put on, and
- (d) when the work has been completed.

This notice to the Executive Engineer shall be sent by the Contractor through the Local Officer and a copy of the notice shall also be sent by the Contractor direct to the Executive Engineer by registered post.

The Contractor shall, if so required, dismantle and rebuild free of charge any portions of works carried out in such a way as to prejudice the Executive Engineer's inspection at stages mentioned in clause 23 (a) and (b).

24. The Contractor will, one week before starting the work, deposit a security of——— thousand rupees in cash or Government Promissory Notes for the due performance of the terms and conditions herein binding on him and for the completion of the Contract in accordance with the terms of this Contract. Any sum due to the Employer under any condition herein settled shall be recovered by him from this amount and the Contractor shall within fifteen days of a written notice by the Employer to that effect make good the deficiency so caused in default of which the employer may cancel the Contract. Three months after the due completion of the Contract the security amount shall be refunded to the Contractor.

25. If the work is held up for more than a fortnight on account of delay by the Executive Engineer in inspecting the work at any of the stages mentioned in clause 23, the Contractor shall report the matter to the Local Officer who shall extend the time for the completion of the work if it is at stage (a) or (b) mentioned in clause 23 but shall permit the Contractor to proceed with the work without waiting for the Executive Engineer's inspection if it is at stage (c) mentioned in clause 23.

(Clauses 22, 23 and 24 should be deleted if the Contract is for petty work).

26. Any dispute or difference between the parties hereto as to the rights or liabilities of the parties hereto or as to any matter or thing whatsoever arising under this Contract concerning its construction whether such dispute or difference arises during the continuance of this Contract or after its determination by completion or breach or otherwise howsoever shall be referred to an arbitrator who will be the Chief Engineer, Public Works Department, Uttar Pradesh or his nominee not below the rank of a Superintending Engineer. The decision of the arbitrator shall be final and binding on both the parties and upon every such reference the costs of and incidental to the reference, and arbitration respectively shall be in the discretion of the arbitrator, who will determine the amount thereof and shall

by direct whom and to whom and in what manner the same shall be borne and paid. The arbitrator may from time to time with the consent of the parties, enlarge the time for making and publishing the award.

27. The Contractor shall, without prejudice to the rights of the Employer, under the Workmen Compensation Act, 1923, pay to the Employer the amount of any compensation or otherwise which the Employer may be called upon to pay under any provision of the Workmen's Compensation Act, 1923, or any statutory modification thereof in respect of any accident to any workman arising out of and in the course of his employment by the Contractor, his workmen, servants or agents, or by any sub-contractor from him in the execution of the works. The Employer shall be at liberty to recover such amount or any part thereof by deducting it either from the security money deposited by the Contractor or from any sum due or which may become due by the Employer to the Contractor whether under this Contractor or under any other account.

The Employer shall not be bound to contest any such claim made against him unless the Contractor makes a request for the same in writing and gives full security for all costs to which the Employer might become liable in contesting the claim.

FORM No. 30-D
(See Chapter XIII, paragraph 307)

NOTES

COMPARATIVE STATEMENT OF TENDERS

On the line set apart for 'contractor's qualifications', in this form it will suffice simply to enter any of the letters (a), (b), (c) according to the following qualifications :

- (a) The contractor's name is not in the circle black book.
- (b) The contractor has carried out three works each amounting to Rs. 20,000 or more.
- (c) The contractor has carried out three works each amounting to Rs. 2,000 or more.

2. If contracts are tendered for in detail for each item of work the items will be entered in column 1, but if tenders are for a percentage below estimated rate, details need not be given.	Rank,
	_____District.
	Rank,
	_____District.

Comparative statement of tenders for_____

Date of calling for tenders,_____	Date of opening tenders_____								Number of tenders received_____					
Name of work	Estimated rate	Names of contractors tendering and their rates								Amount of part of estimate tendered for				
Contractor's qualifications														
State which tender is recommended and reasons for rejecting lowest tenders, if rejected.														

FORM No. 30-E
(See Chapter XIII, paragraph 307-A)

MUSTER ROLL

Name of work_____

Cash Book voucher no._____

Dated_____

MUSTER ROLL

Part I—Nominal Roll

Description	N o.	Nam e (grou ped accor ding to class es)	Fathe r's name	DATED_____19 .																To tal	Rate		Amo unt		Acquit tance	Date d initi als and rema rks of payi ng offic er made at the time of pay ment
																			Rs.	p .	Rs.	p .				
			Daily Total																							
			Initial s of perso ns marki ng the daily attend ance																							
			Initial s of Inspe cting Offic er.															Total								

Grand total for this Muster Roll	Rs.	p.	Passed for Rs. ()
Deduct—Payment not made as per details transferred to Register of Arrears, Part II			Signature_____
Balance paid			
Add—Arrears of previous Muster Roll now paid off as per			

details of Register of Arrears, Part II			
Total amount paid (in words) Rupees _____			Rank_____
Signature_____			
Dated_____ Rank_____			

FORMS

Part II—Registers of arrears of wages due to work people

Month and period to which the arrears relate	Serial number as per nominal muster roll	Name	Father's name	Amount due	Amount paid	Acquittance	Dated initials and remarks of paying officer	Serial number as per nominal muster roll	Name	Father's name	Amount due		
Arrears of previous muster rolls brought forward				Rs .	p .	Rs .	p .		Brought forward			Rs .	p .
									Arrears as per this muster roll				
									Total				
									Grand Total				
									Deduct amount paid out of arrears of previous muster rolls.				
		Total											
		Carried over							Balance arrears carried to next nominal muster roll.				

NOTE—When wages are not claimed within three months a report of this fact should be made to the Divisional Officer.

FORM No. 30-F **[See Chapter XIII, paragraph 307-A]**

Hand receipt

Block	To be used as a simple form of voucher for all miscellaneous payments and advances.
Payee _____	Cash Book Voucher no. _____ dated_____, 19 .
	cheque*
Name _____ of _____ work	(1) Pay by_____Rupees () _____to
Amount—Rs. () _____	cash*

Initials of officer authorizing the payment _____	(2) Paid by me† _____	
Date of payment _____	Received from the _____ in charge of _____ the sum of Rs. (_____)	
Voucher no. _____ dated _____, 19 .	Name of work‡ or purpose for which payment is made _____	
Initials of officer making the payment _____		Stamp
	The _____, 19 . _____ *Amount in words	
	**Witness _____	
	Signature of payee.	
	*The officer authorizing payment should initial and date pay order scoring out the word "cheque" or "cash" as the case may be. †The person actually making the payment should initial and date payment certificate (2). ‡In the case of works the accounts of which are kept by sub-heads the amount chargeable to each sub-head should be specified by the disbursing officer. **Payment should be attested by some known persons when the payee's acknowledgment is given by a mark, seal or thumb-impression.	

FORM No. 30-G

Impreset account

[See Chapter XIII, paragraph 307-A]

Statement showing the expenditure on account of repairs to—from—to—							Statement showing the expenditure on account of repairs to—from—to—						
Da te	Detail and numbe r or quantit y of articles purcha sed	Ra te	Cost of article s purcha sed	Amou nt of wages paid to labour ers	Tota l of wag es and cost of articl es	Rema rks	Da te	Detail and numbe r or quantit y of article s purcha sed	Ra te	Cost of article s purcha sed	Amou nt of wages paid to labour ers	Tota l of wag es and cost of articl es	Rema rks

FORM No. 30-H

(SEE ANNEXURE "A" TO CHAPTER XIII AND RULE 24 TO APPENDIX X)

[Standard lease for hiring private building for Government purposes]

THIS LEASE made on the _____ day of _____ 19 . corresponding to Saka Samvat _____ BETWEEN _____ son of _____ resident of _____ (hereinafter called "the lessor") of the one part AND the Governor of Uttar Pradesh (hereinafter called "the lessee") of the other part.

WITNESS as follows :

1. In consideration of the rent hereinafter reserved and of the covenants on the part of the lessee hereinafter contained the lessor hereby demises to the lessee for the purpose of the residence or office or both of _____all that land with the buildings and trees thereon fully described in the Schedule hereto together with all rights of easements and appurtenances whatever belonging or in any way appurtenant thereto TO HOLD the same to the lessee for a term of _____years from the_____day of_____paying therefor during the said term to the lessor or his authorized agent the monthly rent of_____(Rs._____) on the_____day of the months succeeding that for which the rent is due, the first of such payments to be made on the_____day of _____19 .

2. The lessee hereby covenants with the lessor as follows :

(1) That he shall, during the term hereby granted, pay to the lessor the monthly rent hereby reserved on the day and in the manner hereinbefore appointed. PROVIDED that no rent shall also be payable to the lessor for the period the premises are rendered uninhabitable by reason of special or such other repairs being in progress or from any other cause.

(2) That he shall not at any time carry on or permit to be carried on the said premises any trade or business whatsoever or use the same for any other purpose than as the residence or office or both of the_____without the consent in writing of the lessor first had and obtained.

(3) That he shall at the expiration of the said term or sooner determination thereof peaceably and quietly surrender to the lessor the said premises. PROVIDED ALWAYS that if any part of the said rent shall be in arrear and unpaid for the space of three calendar months, whether the same shall have been lawfully demanded or not, or if there shall be a breach or non-observance of any of the covenants by the lessee hereinbefore contained, then and in any such case the lessor may, notwithstanding the waiver of any previous cause or right of re-entry, re-enter upon the said premises and thereupon this demise shall absolutely determine.

3. The lessor hereby covenants with the lessee as follows :

(1) That the lessee paying the rent hereby reserved may hold and enjoy the demised premises during the said term without any interrupt on by the lessor or any person whomsoever;

(2) That he shall during the said term pay all rates, taxes (including tax for water meter which will be provided and repaired by him), assessments and charges whatsoever, except those of a service character such as water, drainage and lighting taxes, scavenging tax and tax for the cleaning of latrines and privies, now payable or hereafter to become payable in respect of the demised premises,

(3) That he shall execute at his own expenses all structural repairs and carry out such additions, alterations and repairs as are necessary to render the building habitable for the purpose for which it is required before the demised premises are occupied and shall during the said term keep at all times the demised premises in good and substantial repairs both externally and internally and also the boundary and other walls, approach roads, water-channels, sewers, drains, rails, gates, fences and fixtures on or connected with the same and shall in particular keep the roofs of all buildings watertight and shall whitewash or colour-wash such buildings both in side and outside in_____each year and shall every_____year paint all doors, windows and other wooden structures, and renew broken glass-panes, doors, bolts, etc.

(4) That he shall maintain the electric installation, fans, water connection and such other fittings provided by him in proper working order and shall renew the electric installations wholly or in part, should the officer of the Public Works Department, Uttar Pradesh, whose opinion in the matter shall be final and binding on the parties hereto, so advise. The lessor shall also supply bulbs and shades in the first instance and subsequent renewals shall be made by the lessee.

(5) That in case any special repairs, additions and such alterations which do not substantially change the building are at any time desired by the lessee to be made to the demised premises, the lessor shall either get them done himself within the period specified by the lessee or allow the lessee to have them done at the expense of the lessor provided that the amount which the lessor would be bound to spend in such repairs shall not exceed two months' rent for the premises during a year.

(6) That the lessor shall at the request and cost of the lessee at the end of the term of years hereby granted execute to the lessee a new lease of the demised premises by way of renewals on the terms and conditions hereinbefore contained :

PROVIDED that if any time the lessor shall fail to execute such repair and white or colour-wash or to maintain the electric and water connections as are specified in sub-clauses (3) and (4) above, the lessee

after giving fourteen days, notice in writing to the lessor may execute the same and deduct the cost thereof from the rent payable by the lessee.

4. The parties hereto hereby further mutually agree as follows :

(a) That the lessee shall be entitled to enjoy and utilize for his one use or in any way he likes the fruits and produce of the trees and compound of the demised premises which will be maintained by the_____at his expense but the timber of the trees shall belong to the lessor.

(b) that the tenancy hereby created shall be determinable at the option of the lessee by giving to the lessor two calendar months notice in writing.

(c) That the expressions "the lessor" and "the lessee" hereinbefore used shall unless such an interpretation be inconsistent with the context, include in the case of the former his heirs, successors, executors, administrators, representatives and assigns and in the case of the latter, his successors and assigns.

(d) that any demand for payment or notice requiring to be made upon or given to the lessee shall be sufficiently made or given if sent by the lessor or his agent through the post by registered letter addressed to the_____of_____and that any notice requiring to be given to the lessor shall be sufficiently given if sent by the lessee through the post by registered letter addressed to the lessor at his usual or last known place or residence or business (or at_____) and that any demand or notice sent by post in either case shall be assumed to have been delivered in the usual course of post.

IN WITNESS WHEREOF the lessor and_____for and on behalf of lessee have signed this deed on the day and year first above written.

The Schedule herein referred to

(Full particulars of the land and building hereby demised should be given).

Signed by _____ (the lessor)

In the presence of

(1)_____

Address_____

(2)_____

Address_____

Signed by

(the lessee)

For and on behalf of the lessee.

In the presence of

(1)_____

Address_____

(2)_____

Address_____

FORM No. 31

(See Chapter XIII, paragraph 309)

Register of expenditure on works and repairs

Name of work and authority_____

Amount of estimate_____

Appropriation for year_____

Name of Contractor (see also page †).

(†To be filled in when more than one contractor is employed.)

Months, etc.	Total expenditure up-to-date		Dated initials of Local Officer
Expenditure of previous year brought forward	Total value of work done	Suspense accounts	
	Rs. p.	Rs. p.	
April			
Total			
May			
Total			

June			
Total			
July			
Total			
August			
Total			
September			
Total			
October			
Total			
November			
Total			
December			
Total			
January			
Total			
February			
Total			
March			
Total			
Supplementary account as per Accountant General's no. , dated			
Total			

FORM No. 32
(See Chapter XIII, paragraph 310)

Abstract Bill of Works Expenditure
PAYABLE AT THE TREASURY

This bill should be used for all advance payments in connection with the execution of works the cost of which does not exceed Rs. 20,000. The advances should be accounted for as soon as the amounts drawn are spent on the works concerned, any unspent balance being immediately refunded into the Treasury.

DISTRICT		MONTH OF 19 .

	MAJOR HEAD	
	MINOR HEAD—WORKS.	
HEAD OF SERVICE	DETAILED HEAD Petty works Maintenance and Repairs	No. OF VOUCHERS
Name of the work, amount of estimate, number and date of sanction.	Description of charge and date of authority (where special sanction is necessary)	Amount
		Rs. p.
	Total Rs. (in words, in the handwriting of drawing officer)	
Dated____, 19 .	Received Payment	
Pay Rupees____	Name _____	
	Office _____	
Dated_____		
Examined____ Accountant		
	Officer in-charge of Treasury.	

N.B.—A second advance should not be drawn unless the previous advance in respect of the same work has been accounted for.

For use in Accountant General's Office

F.A.R. Page

Admitted for

Rs.

Objected to

Rs.

For reasons below :

Sub-auditor,

Superintendent.

FORM No. 33
(See Chapter XIII, paragraph 310)

Detailed Bill of Works Expenditure

NOT PAYABLE AT THE TREASURY

NOTE—Advances drawn in connection with the execution of works the cost of which does not exceed Rs. 20,000 should be accounted for this bill.

DISTRICT OF		MONTH OF
		19 .
Head of service		
Major head	Name of work.	
Minor head—Works	Amount of estimate.	

Detailed head Petty works/Maintenance and repairs			Reference to agreement.		
Serial nos. of sub-vouchers	Quantity executed	Description of charge, and date of authority (where special sanction is necessary), items of works	Rate	Amount	
				R s.	p .
			Carried over Rs.		
1. I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount, 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, defaced or mutilated, that they can not be used again.					
2. If certify that in the case of stores purchased all articles detailed in the vouchers attached to this bill and in those retained in my office have been duly received in good order and accounted for in the register,-and that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the indents and invoices to prevent double payments.					
†3. I certify that special circumstances have rendered the excess expenditure over the monthly proportion of budget grant under the head_____ necessary, and that a report of the circumstances has been sent to the Controlling Officer.					
4. I certify that before the payment of the final bill in respect of the above work a certificate has been obtained from the Architect					
Divisional Engineer					
regarding the correctness of the account in the form prescribed in paragraph 314 of the Account Rules.					
Name _____					
Office _____					
Dated_____19 . Total, Rs. (words)					
Deduct—amount disallowed from sub-voucher no. _____					
,, ,, no.					

†This certificate is to be scored out when this form is to be used by officers who have no Controlling Officers.

Passed for Rs. _____

1. I certify that in support of every charge of more than Rs. 25 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipts and voucher for items in excess of Rs. 1000 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than Rs. 25 are in proper form and order 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.

Alternative certificates one of which must be scored out.	2. I certify that I have satisfied myself that special circumstances have rendered the temporary excess expenditure over the monthly proportionate budget grant under the head_____necessary.	
	3. I certify that there has been no excess expenditure over the monthly proportion of the budget grant.	
	Name _____	
	Dated_____19 .	Office _____

Memorandum reconciling the sums drawn during the month from the Treasury with those included in this bill

Drawn on Abstract Contingent Bill	no._____, dated		
„ „	no._____, dated		
„ „	no._____, dated		
„ „	no._____, dated		
Add amount of disallowance refunded			
	Total of Bill		
For use in A.G.'s Office	MEMO	Allotment of 19—19—	
C.A.R. Page		Expenditure including this bill.	
Admitted, for Rs.			
Objected to, Rs.		Amount of work bills annexed.	
For reasons noted below		Balance available	
Auditor Superintendent,			

FORM No. 33-A
NOT PAYABLE AT THE TREASURY
(See Chapter XIII, paragraph 310, Financial Handbook, Volume V)

Detailed Bill of Works Expenditure

NOTE—Advances drawn in connexion with the execution of works, the cost of which do not exceed Rs. 2,0000 should be accounted for in this bill.

DISTRICT OF		MONTH OF 19				
		Name of work.				
		Amount of estimate.				
		Reference to agreement.				
Serial nos. of vouchers	Article	Quantity of Number	Rate	Amount		Remarks
1	2	3	4	5	6	
				Rs	p.	
	Number of days labourer's wages					
	Allahabad tiles					
	Country tiles					
	Lime					
	Sand					
	Wood					
	Bricks					
	Cement					
	Payment to contractors					
	Ballis					
	Bamboos					
	Number of days of raj-mistries wages					
	Coaltar					
	Cloth					
	Rope, etc.					
	Moonj					
	Kerosene oil					
	Paint					
	Mustard oil					
	Baskets					

	Tools etc.					
	Matting					
	Nails					
	Varnish					

A—(1) I certify that the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and these are attached to the bill also.

(2) I certify that in the case of stores purchased, all articles detailed in the vouchers attached to this bill have been duly received in good order and accounted for in the register and that the quantities are correct, the quality is good, the rates paid are not in excess of the accepted and market rates and that suitable notes of payment have been recorded against the indents and invoices to prevent double payments.

(3) Certified that the labourers were actually entertained and paid.

Dated____, 19 .

Name _____

Office _____

Total Rs. _____(in words)_____

Deduct amount disallowed from sub-vouchers no.____ Passed for Rs. _____.

B—(1) I certify that in support of every charge of less than Rs. 25 made in this bill a receipt or other voucher has been given to me and is now in my possession. The receipts and vouchers for items in excess of Rs. 1000 are attached to the bill and I am responsible that the receipt and vouchers for all other items are in proper form and order 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.

(2) I certify that I have satisfied myself that special circumstances have rendered

Alternative certificates one of the temporary excess expenditure over the monthly which must be scored out. proportionate budget grant under the head____ necessary.

(3) I certify that there has been no excess expenditure over the monthly proportion of budget grant.

(4) I certify that before the payment of final bill in respect of the above work, a

Architect

certificate has been obtained from the

Consulting Engineer

regarding the

Divisional Engineer.

correctness of the account in the form prescribed in paragraph 314 of the Account Rules.

Dated____19.

Name _____

Office _____

Memorandum reconciling the sums drawn during the month from the Treasury with those included in this bill

Drawn on Abstract Contingent Bill	no._____dated_____	
Ditto	no._____dated_____	
Ditto	no._____dated_____	
Ditto	no._____dated_____	
Add amount of disallowance refunded		
	Total of bill	
For use in A.G.'s office C.A.R. page	MEMO	Allotment of 19—19—
Admitted, for Rs.		Expenditure including this bill.
Objected to, Rs.		
For reasons noted below		Amount of work bills annexed.
Auditor. Superintendent.		Balance available

FORM No. 34
Running Account Bill
(See Chapter XIII, paragraph 311)

(To be used for intermediate payments to contractors on lumpsum contracts)

Cash-book Voucher no. , dated 19 .

Name of Contractor—

Name of work—

Serial number of this Bill—

Number and date of his previous bill for this work—

Reference to Agreement no.

1—ACCOUNT OF WORK		
	Amount	
	Rs.	p.
1. Approximate value of work done up-to-date		
2. Deduct amount to be with held per cent on Rs.		
3. Balance, i.e., "up-to-date" intermediate payments (Items 1-2) K		
Deduct intermediate payments already made as per entry "K" of the Last Running Account Bill		
Intermediate payment now to be made (Items 3-4)—D		
Advance now proposed to be made (in words) Rupees		

II—CERTIFICATES AND SIGNATURES

I have satisfied myself by comparison with drawings and estimates that the value of work done up-to-date is not less than Rs._____conformably with the contractors' agreement and that with the exception of authorised additions and alterations the work has been done according to the prescribed specifications and drawings.

Signature of contractor_____Dated

signature of the_____

Certifying Officer

Rank_____

*Pay Rs. (Rupees only) E.

Dated Signature of_____

Officer authorizing payment

Rank_____

III—ACQUITTANCE

Received Rs. (Rupees) only, as an intermediate payment in connexion with the contract referred to on page 1.

Date_____

Stamp

†Witness_____

Full signature of contractor,

PAID BY ME BY

IV—REMARKS

*Here specify the net amount payable.

†Payments should be attested by some known person when payee's acknowledgment is given by a mark, seal or thumb-impression.

FORM No. 35

(See Chapter XIII, paragraph 311)

(To be used for "final payments" to contractors on lumpsum contracts)

Cash Book Voucher no. , dated , 19 .

Name of Contractor—

Name of work—

Serial number of this Bill—

Number and date of his previous bill for this work—

Reference to Agreement no.

1—ACCOUNT OF WORK EXECUTED			
Sub-work, sub-head or item of work	Amount		Remarks
1	2	3	4
	Rs.	p.	
A—Value of work done up-to-date on lumpsum excluding additions and alterations.			
		Lumpsum	
Total-A			
Carried over			
Total brought forward.			
B—Value of additions and alterations.			
		Lumpsum	

1—Additions			
Deduct II—			
Commissions—			
Total value of work done to date (A and B) (in words) F.			

II—CERTIFICATES AND SIGNATURES

I CERTIFY that the work has been completed in accordance with the prescribed specification and drawings, and after taking into account all the authorized additions and alterations, the value of the work done up-to-date, conformably, with the terms of the contractor's agreement is Rs. _____.

		Dated Signature of the Certifying Officer_____			
Dated signature of contractor_____		Rank_____			
III—MEMORANDUM OF PAYMENTS					
				Rs.	p.
1. Total value of work done up-to-date as per entry "F" of Account I of this Bill					
*2. Deduct—(1) Up-to-date intermediate payment already made as per entry "K" of account I of last Bill no. dated					
(2) Ten per cent of total value of work done [see rule (2) paragraph 311]					
Balance payable					
3. Payment now to be made as detailed below :					
(a) By recovery of amounts on account of liquidated and ascertained damages					
(b) By recovery of amount due under clause _____ of the contract (vide details attached)					
In cash					

*This entry may be kept blank in cases where a 10 per cent deduction is not stipulated in the terms of the Contract, or intermediate payment are not admissible.

Pay Rs. (Rupees only) _____

(Dated signature and rank of officer authorizing payment.)

IV—ACQUITTANCE

Received Rs. (Rs. only) as above, in full settlement of all demands on account of the contract referred to on reverse.

Date_____

Stamp

†Witness_____

Full signature of contractor

Paid by me _____

Dated initials of person actually making payment.

V—REMARKS

†Payment should be attested by some known person, when the payee's acknowledgment is given by a mark, seal or thumb-impression.

FORM No. 38

(See Chapter XV, paragraph 346)

(To be printed on foolscap breadthways)

Register of Repayment of _____ Deposit at _____ Treasury

Detail of original deposit			Date of Present repayment	Number of repayment vouchers	To whom repaid	Amount repaid		Initials of		Daily total carried to cash book	Remarks
Date of receipt	Number as per register of receipt	Amount balance of deposit				In cash	By transfer	Accountant	Treasury or disbursing officer		
						Rs.	Rs.			Rs.	

FORM No. 39

(See Chapter XV, paragraph 347, note)

(Bill for Repayment of deposits)

_____ Treasury month of _____, 19 .

HEAD OF SERVICE CHARGEABLE		_____ DEPOSITS	VOUCHER NO. _____ OF PAYMENTS		LIST OF
Original Number _____		Date of Deposit _____	Name of Depositor	Amount originally deposited Rupees	
In this space a translation of the receipt form into Hindi should be given.			Received this _____, day of _____, 19 , the sum of rupees _____ paise _____ being the amount payable _____		
Examined and entered.			on account of the deposit described above		
Accountant			Claimant's Signature		
Treasury			Stamp, if required.		
Pay Rupees			Passed for payment		
Treasury Officer.			Rs. _____		
			Judge, Magistrate or Collector		

FORM No. 41

(See Chapter XV, paragraph 351)

Statement of lapsed* _____ deposit of the _____

Treasury for the year 19 .

PARTICULAR OF DEPOSIT				FOR USE IN ACCOUNTANT-GENERAL'S OFFICE			Remarks
Y	No.	Balance lapsed		Number and date of refund order	Amount of refund sanctioned		Initials
		Rs.	p.		Rs.	p.	

*Civil, Criminal Courts or Revenue.

FORM No. 42
(See Chapter XV, paragraph 353)

Refund of Lapsed Deposits

To

THE ACCOUNTANT GENERAL/TREASURY OFFICER*

SIR,

THE following refunds of lapsed deposits aggregating Rupees_____ (in words) have been claimed by_____ of whose identity and title to the money I have

satisfied myself. I request				your sanction to the refund.				
				that the amount may be refunded.*				
Class of deposit	Particulars of original deposit		Balance credited to Government		Date of lapsed statement	Amount claimed		Remarks
	Year	No.						
			Rs.	p.		Rs.	p.	

(Signature)

The_____, 19 .

Judge Magistrate or other Officer.

* Delete which ever not applicable.

REVERSE OF FORM No. 42

Accountant General's no._____, dated_____

Sanctioned

Received payment.

Receipt Stamp.

Accountant General.

Claimant

Pay rupees ()_____only.

The_____, 19 . Examined.

Accountant.

Treasury Officer.

NOTE—The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

FOR USE IN THE ACCOUNTANT GENERAL'S OFFICE

Admitted for

/objected to

Auditor-Superintendent.

Noted in the

Number book of order

Superintendent.

FORM no. 42-A
(See Chapter VIII, paragraph 166 II)

INDENT FOR SERVICE POSTAGE STAMPS				INDENT FOR SERVICE POSTAGE STAMPS			
(To be used only in cases in which value of stamps is paid by cheque under paragraph 166 II, Account Rules).				(To be used only in cases in which value of stamps is paid by cheque under paragraph 166 II, Account Rules).			
No. ——— OFFICE OF THE ———				No. ——— OFFICE OF THE ———			
Dated ——— the ———, 19 .				Dated ——— the ———, 19 .			
To				To			
THE TREASURY OFFICER,				THE TREASURY OFFICER,			
				Please supply this office with service postage stamps, etc. of the value of Rs. () ——— as detailed below :			
Number	Description		Value	Number	Description		Value
	Service Postcards—				Service Postcards—		
	Paise service postage stamps				Paise service postage stamps		
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	Denomination wise	Ditto			Denomination wise	Ditto	
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	Ditto				Ditto		
	1 Rupee	Ditto			1 Rupee	Ditto	
	2 Rupees	Ditto			2 Rupees	Ditto	
	5 Ditto	Ditto			5 Ditto	Ditto	
	10 Ditto	Ditto			10 Ditto	Ditto	
	15 Ditto	Ditto			15 Ditto	Ditto	
	25 Ditto	Ditto			25 Ditto	Ditto	

		Total Rs				Total Rs	
	Cheque no. __ ____,	dated ____		Certified that the stamps are required for paying the postage on communications which are bona fide on the India Government Service or are otherwise covered by the list in rule 167 of the Indian Post Office Rules.			
	Cash Book voucher no. _ ____,	dated ____					
	Accountant.	Signature and designation of the Indenting Officer.		A receipt for the amount sent herewith by cheque no. ____ dated ____ is requested.			
				Signature and designation of Indenting Officer.			

FORM No. 42-B

(See Chapter XVIII, paragraph 385)

SCHEDULE OF GENERAL PROVIDENT FUND DEDUCTIONS

Important Instructions

- (1) This form should not be used for transactions of other provident funds for which separate forms have been provided.
- (2) The account numbers should be arranged in serial order. The guide letters, e.g. G.A. (for General Administration), P. (for Police) L. J., (for Law and Justice) should be invariably prefixed to account numbers.
- (3) In the remarks column give reasons for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to—— Office —— District," "Quitted service," "Died" or "Discontinued under Rule 7 or 11 of the General Provident Fund Rules, as the case may be."
- (4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from—— Office —— District" "Resumed subscription."
- (5) Separate schedule should be prepared in respect of persons whose accounts are kept by different Accountants General.

Office of the ——

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for—— payable on 1st ——

Name of Accounts Officer who maintains these accounts——

(See instruction 5)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
0.6"	2.0"	0.7"	0.6"	0.5"	0.4"	0.6"	1.11"

		Rs.	Rs.	Rs.		Rs.	

If interest is paid on advance, mention it in the remarks column.

Figures in columns 3, 4, 5 and 7 should be rounded to whole rupees.

Account Nos. may be written thus :

GA AV

1200 47

Do not waste space. Use smaller form if the names are few.

The total of the schedule should be written both in figures and words.

REVERSE

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Station_____ Legible signature of Drawing Officer_____

Date_____ Designation_____

FOR USE IN THE AUDIT OFFICER

Voucher _____ Date of encashment _____

1. Certified that the name, amount of individual deduction and the total shown in column 7 have been checked by reference to the bill vide paragraph 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initial of the Auditor_____

Department Audit Section_____

FORM No. 42-B-1

(See Chapter XVIII, paragraph 385)

(To be printed on pink paper)

SCHEDULE OF*_____ PROVIDENT FUND DEDUCTIONS

Important Instructions

(1) This form should not be used for transactions of the General Provident Fund and the Contributory Provident Pension Fund under the U.P. Contributory Provident Fund Pension Insurance Rules, 1948, for which separate forms have been provided.

(2) In column 1 quote account numbers unfailingly. The account numbers should be arranged in serial order. The guide letters, e.g. Ay. (for I.C.S. Provident Fund), Cy. (for Contributory Provident Fund), should be invariably prefixed to account number.

(3) In the remarks column give reasons for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to_____ Office _____District," "Quitted service," "Died," or "Discontinued under Rule 7 of the Contributory Provident Fund Rules, (U.P.) or Rule 3 of the I.C.S. Provident Fund Rules, as the case may be."

(4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from_____ Office _____District" "Resumed subscription."

(5) Separate schedules should be prepared in respect of persons whose accounts are kept by different Accountants General.

Office of the _____

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for _____ payable on 1st _____

Name of Accounts Officer who maintains these accounts _____

(See instruction 5)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

*Please fill in the name of the Provident Fund here.

If interest is paid on advance, mention it in the remarks column.

Figures in columns 3, 4, 5 and 7 should be rounded to whole rupees. Account nos. may be written thus :

AY CY
47 1200

Do not waste space. Use smaller form if the names are few.

The total of the schedule be written both in figures and words.

(REVERSE)

Account no.	Name	Pay or/and leave salary this month	Monthly subscription	Refund of withdrawal amount	No. of instalments	Total realised	Remarks
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.		Rs.	

Station _____ Legible signature of Drawing Officer _____

Date _____ Designation _____

FOR USE IN THE AUDIT OFFICER

Voucher _____ Date of encashment _____

1. Certified that the name, amount of individual deduction and the total shown in column 7 have been checked by reference to the bill vide paragraph 224 of the Audit Manual.

2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initial of the Auditor _____

Department Audit Section _____

FORM No. 42-B-2

(See Chapter XVIII, paragraph 385)

(To be printed on yellow paper)

SCHEDULE OF CONTRIBUTORY PROVIDENT PENSION FUND DEDUCTIONS

(Under the U. P. Contributory Provident Fund Pension Insurance Rules, 1948)

Important Instructions

(1) This form should be used solely for the record of transactions for the Contributory Provident Pension Fund in respect of the permanent pensionable employees of the U.P. Government. It should not be used for transactions of other Provident Funds for which separate forms have been provided.

(2) The account numbers should be arranged in serial order. The guide letter, e.g. Con-GA/39, should be invariably prefixed to account numbers.

(3) In the remarks column give reason for discontinuance of subscriptions such as "Proceeded on leave," "Transferred to——Office ——District," "Quitted service," "Died" or "Discontinued under Rule 7 of the Contributory Provident Fund Rules (U.P.) read with Rule 15 of the U.P. Contributory Provident Fund-Pension Insurance Rules, 1948."

(4) In the remarks column write description against every new name such as "New subscriber," "Came on transfer from——Office ——District," "Resumed subscription."

Office of the——

(Here write the designation of the Drawing Officer and Station).

Deductions made from the salary for——payable on 1st——.

Name of Accounts Officer who maintains these Accounts——.

1	2	3	4	5	6	7	8	9	10
Account no	Name of subscriber	Month's emolument s†	Amount realised as C.P. Fund subscription	Amount of Insurance premium payable to U.P. State Insurance Fund	No. of Policies of the U.P. State Insurance Fund	[(4)–(5)] Net amount of C.P. Fund subscription	Refund of withdrawal	No. of instalments	Remarks

If interest is paid on advance, mention it in the remarks column.

*The figures in columns 7 and 8 should be in whole rupees, vide clause (a) of Rule 7 of the U.P. Contributory Provident Fund-Pension Insurance Rules, 1948.

Account nos, may be written thus : Con. GA/139.

Do not waste space. Use smaller form if the names are few.

The total of the schedules should be written both in figures and words.

If the pay is drawn in arrears, the date of the encashment of the bill should be mentioned in the remarks column.

†For definition of emoluments see clause 2 of Rule 8 of the C.P. Fund Rules, U.P.

(REVERSE)

1	2	3	4	5	6	7*	8	9	10
Station——			Legible signature of the Drawing Officer——						
Date——			Designation——						

FOR USE IN THE AUDIT OFFICE

Voucher date of encashment

1. Certified that the name, amounts of individual deduction and the net amount shown in column 7 has been checked by reference to the bill vide paragraph 224 of the Audit Manual.
2. Certified that the rates of pay as shown in column 3 have been verified with the amounts actually drawn in the bill.

Dated initials or the Auditor.....

Department Audit section.....

FORM No. 42-C
(See Chapter XVIII, paragraph 385)

_____Department.

_____Office.

Schedule of deductions on account of subscriptions to Postal Life Insurance for the month of_____

Number of policy	Number of subscriber	Period of pay bill	Amount recovered	Remarks
1	2	3	4	5

Signature_____

Designation_____

FORM No. 42-D
(See Chapter XVIII, paragraph 385)

	Family Pension Fund	
Schedule of deduction on account of the _____		realized
	Widows and Orphans Fund	

during the month of* 19 , through the

Ledger folio †	Of fice through which paid ‡	Subscribers			Wife						Son		Dau ghters	Un married subs cription	Pay ment on accoun t of ins urance or pas sage money	Int ere st on passa ge mon ey prem ia	T ot al	Re ma rks.
		N a m e	Desi gnation	Pe riod of pay bill	Pro mot ion donation	Ma rriage do nation	Ex ces s age do nation	Dis parity do nation	Subs cription	Do nation	Subs cription	Do nation	Subs cription					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

					Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	Rs p	R s p	

*Month of realization.

†For use in the Fund section.

‡Accountant General will use this column for entering the names of the Treasuries.

Station_____

Signature_____

Date_____19 .

Designation_____

NOTE—Separate lists should be rendered for deduction on account of Indian Military Service Family Pensions of the old Presidencies.

FORM No. 42-E

(See CHAPTER III PARAGRAPH 64—B)

Form of Cheque

Ledger folio _____ _____ _____	Initials _____ _____ _____	Treasury/Sub-Treasury _____ State Bank of India, _____ No. _____ Code no. _____ Date _____ Pay to _____ or order Rupees _____ Rs. _____ _____ Head of account to which debitale _____ _____ _____ Signature _____ Full designation _____ or office stamp	
	A/C payee-not negotiable		

FORM no. 42-F

(See Chapter XV, paragraph 340-A)

Form of cheque book for Personal ledger Accounts

COUNTERFOIL	Under Rupees_____	GOVERNMENT OF UTTAR PRADESH

BOOK NO. Place _____	_____	PERSONAL LEDGER ACCOUNT	
CHEQUE NO. Date _____		BOOK NO. Place _____	
To THE TREASURY/SUB-TREASURY OFFICER_____		CHEQUE NO. Date _____	
Pay to _____		TO THE TREASURY/SUB-TREASURY OFFICER_____	
Rupees _____ by debit to the Personal Ledger Account of		Pay to _____ or order	Rs. _____
Rs. _____		Rupees _____	
Signature of Administrator.		by debit to the Personal Ledger Account of _____	
		Drawer's Signature,	
		Designation.	
		N.B.—This cheque is current for three months only from the month of issue, thus a cheque issued on any date of January will be payable by 30th April.	
		This amendment made vide C. S. no. 98 dated 16-03-1992.	

FORM No. 42-G
(See Paragraphs 209 and 223)

Grant-in-aid/Loan Bill

No. _____

Head of Account _____

Received the sum of Rs. _____ (_____) being the grant-in-aid/loan for the period _____
— sanctioned by _____ in his letter no. _____, dated _____ (copy enclosed).

	Signature.
Dated _____	Designation

Countersigned for Rs. _____

Signature

Dated _____

Designation.

For use in Treasury

Pay Rs. _____ (_____)

Treasury Officer.

Treasury Accountant.

For use in Accountant General's Office

Admitted Rs. _____

Objected to Rs. _____

Reason of objection _____

Auditor

Superintendent.

Gazetted Officer_____

FORM No. 42-H
(See Chapter XI, paragraph 250-A)

Bill for the refund of excess amounts paid by a loan in repayment of the principal of loan or/and interest thereon.

_____Treasury		Month of _____ 19 .
Heads of service chargeable	1. Major Head	Voucher no. _____List of Month of _____19
	2. Minor and Sub-Head	
	3. Primary and Secondary units of payment for the appropriation.	

Received the sum of Rs. _____ (_____ being the refund of amount paid in excess in respect of the principal of loan _____(Give details of loan and its amount) and/or interest thereon sanctioned) by _____ in his letter no. _____ , dated _____ (attested copy enclosed).

Dated _____ 19 .

Signature

Designation

(A) In case of payment at the Treasury.

Passed for payment of Rs. _____

Examined _____

Dated _____ 19 .

Treasury Officer.

(B) In case of payment at the Bank.

To

THE AGENT, STATE BANK OF INDIA _____

Please pay Rs.* _____

*To be stated in words and in figures.

_____ Treasury.

Dated _____ 19 .

Treasury Officer.

Payee's Discharge to the Bank

Received Payment.

Name _____

Office _____

For use in Accountant General's Office.

Admitted.

Rs.

Objected to

Rs.

Reasons of objection _____

Auditor

Section Officer

Gazetted Officer.

FORM No. 42-I
(See Paragraph 369-H)

FORM OF UTILISATION CERTIFICATE

Serial no. letter no. amount and date	Certified that out of Rs. _____ of Grants-in-aid sanctioned during the year _____ in favour of _____ under this office/Department letter no., given in the margin and Rs. _____ on account of unspent balance of the previous year, a sum of Rs. _____ has been utilised for the purpose of _____
Total	

for which it was sanctioned and that the balance of Rs..... remaining unutilised at the end of the year has been surrendered to Government (vide no._____ dated _____)/ will be adjusted towards the grant-in-aid payable during the next year—

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned.

Kinds of check exercised :

- 1.
- 2.
- 3.
- 4.
- 5.

Signature_____

Designation_____

Date_____

FORM NO. 42-J
(SEE PARAGRAPH-184)

Register of detailed bills of contingent expenditure Countersigned by.....

Designation of the Drawing and Disbursing Officer.....year.....

Serial No.	Number and date of the Abstract Contingent bill	Amount of the Abstract Contingent bill	Brief description of the purpose for which amount is drawn	Vouchers no. and date	Date of receipt of detail contingent bill in the office
1	2	3	4	5	6

Details of Head of Account	Appropriation for each head of Accountant	Total	Description of disallowed (—) re-allowed (—) sub-vouchers alongwith no. etc.	Amount	Net Amount Allowed	Initials of the Controlling Officer	Date of despatch to the Accountant General	Remarks
7	8	9	10	11	12	13	14	15

Form 42-J inserted vide C. S. no. 91 dated 06-04-1989

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AMENDED FORMS

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प्रेषक,

श्री भोला नाथ तिवारी,
प्रमुख सचिव, वित्त,
उत्तर प्रदेश शासन ।

सेवा में,

समस्त विभागाध्यक्ष एवं प्रमुख कार्यालयाध्यक्ष,
उत्तर प्रदेश ।

वित्त खलेखा, अनुभाग —1

लखनऊ: दिनांक: 20 जनवरी, 1922ण

विषय :— 1 अप्रैल, 1922 से प्रदेश के कोषागारों में वर्तमान में प्रचलित देयक प्रपत्रों के स्थान पर नव—निर्धारित 6 देयक प्रपत्रों को लागू किया जाना ।

महोदय,

उपर्युक्त विषय पर मुझे यह कहने का निर्देश हुआ है कि वर्तमान में प्रदेश के कोषागारों में देयक आहरण हेतु वित्तीय नियम संग्रह खण्ड —5, भाग —1, के विभिन्न प्रस्तारों के प्राविधानों के अर्न्तगत निर्धारित देयक प्रपत्रों का प्रयोग किया जा रहा है, जिनका विवरण संलग्न परिशिष्ट —1 में दिया हुआ है। इन प्रपत्रों की संख्या में कमी करके नये सरल प्रारूप बनाने तथा प्रपत्रों के नये प्रारूप एवं उनको भरे जाने की सुगम विधि प्रस्तावित करने आदि हेतु शासन द्वारा एक समिति का गठन किया गया था जिसने प्रपत्रों का सूक्ष्मता से अध्ययन कर आवश्यकतानुसार उनकी संख्या को कम से कम करने का निर्णय लिया तथा इस पर भी ध्यान केन्द्रित रखा कि कोषागारों में कम्प्यूटर का प्रयोग किये जाने की स्थिति में यह नये देयक प्रपत्र ही इनपुट का भी कार्य कर सकें और डेटा इन्ट्री करने हेतु पृथक से कोई डेटा इन्ट्री शीट लगाने की आवश्यकता न रहे। समिति द्वारा वर्तमान प्रचलित सभी देयक प्रपत्रों के स्थान पर केवल निम्नांकित 6 देयक प्रपत्रों का प्रयोग किये जाने की संस्तुति की गयी :—

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2^ण समिति द्वारा प्रस्तावित उक्त 6 नये प्रपत्रों के प्रारूप में अपेक्षित संशोधन के पश्चात् उक्त प्रपत्रों को पासन द्वारा अन्तिम रूप दिया गया तथा उन पर महालेखाकार, उत्तर प्रदेश का अपेक्षित/परामर्श/सहमति पत्र संख्या-टीएम्ए- / 97, दिनांक 21 सितम्बर, 1990 में प्राप्त हो चुकने पर पासन द्वारा सम्यक् विचारोपरान्त यह निर्णय लिया गया है कि इन नव निर्धारित 6 देयक प्रपत्रों को दिनांक 1 अप्रैल, 1992 से लागू किया जाय । इन प्रपत्रों के प्रारूप भी आपके तथा आपके अधीनस्थ आहरण एवं वितरण अधिकारियों के सूचनार्थ एवं आवश्यक कार्यवाही हेतु इस परिपत्र के साथ संलग्न किये जा रहे हैं। इन प्रपत्रों को वर्तमान में प्रचलित जिन प्रपत्रों के स्थान पर निर्धारित किया गया है उनका विवरण भी संलग्न परिशिष्ट-1 में ही सुविधा एवं जानकारी हेतु दिया गया है।

3- इन नव निर्धारित देयक प्रपत्रों को समय से लागू करना सुनिश्चित करने हेतु निदेशक कोषागार, उत्तर प्रदेश इन प्रपत्रों को राजकीय मुद्रणालय से मुद्रित कराकर सभी कोषागारों को उक्त तिथि से पूर्व उपलब्ध करा देंगे। सभी आहरण एवं वितरण अधिकारी इन नये देयक प्रपत्रों को आवश्यकतानुसार प्रारम्भ में अपने जनपद के सम्बन्धित कोषागार से प्राप्त कर प्रयोग कर लेंगे तथा बाद में राजकीय मुद्रणालय द्वारा इन प्रपत्रों की आपूर्ति मॉग पत्र पर की जायेगी। इन नये देयक प्रपत्रों को भरने के सम्बन्ध में बिन्दुवार दिशा निर्देश संलग्न परिशिष्ट -2 में दिये हुए हैं। इन नये देयक प्रपत्रों को भरने के सम्बन्ध में आवश्यकतानुसार प्रशिक्षण एवं मार्गदर्शन सभी कोषाधिकारियों को निदेशक कोषागार, उत्तर प्रदेश द्वारा एवं आहरण एवं वितरण अधिकारियों को सम्बन्धित कोषाधिकारी द्वारा दिया जायेगा। इस संबंध में यदि कोई कठिनाई आती है तो उसका निराकरण निदेशक, कोषागार, उत्तर प्रदेश, लखनऊ से किया जा सकता है। कृपया इन आदेशों के संबंध में आवश्यक कार्यवाही हेतु अपने अधीनस्थ सभी संबंधित अधिकारियों/कर्मचारियों को तत्काल अवगत कराने का कष्ट करें।

4- इन नये देयक प्रपत्रों के लागू होने के फलस्वरूप वित्तीय नियमों में अपेक्षित संशोधन यथा-समय किया जायेगा।

संलग्नक: यथा परि।

भवदीय,

ह०/-

[भोला नाथ तिवारी]

प्रमुख सचिव,

वित्त।

सं० „1.78/दस.92.10 [14] /85 तद्दिनांक:

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

1-महालेखाकार खलेखा एवं हकदारी, प्रथम, उत्तर प्रदेश, इलाहाबाद।

2- महालेखाकार द्वितीय/तृतीय, उत्तर प्रदेश, इलाहाबाद।

3-निदेशक, कोषागार, उत्तर प्रदेश, 1001-जवाहर भवन, लखनऊ को उनके पत्रांक 1 ख४०, /खंड-5/डी ण्टी/2081, दिनांक 28 सितम्बर, 1991 के संदर्भ में इस अनुरोध के साथ प्रेषित करें कि वे इन नये 6 बिल प्रपत्रों को राजकीय मुद्रणालय से मुद्रित कराकर सभी कोषागारों को निर्धारित तिथि दिनांक 1 दृ४१९९२ से पूर्व उपलब्ध कराना सुनिश्चित करें तथा समस्त कोषाधिकारी, उत्तर प्रदेश को आवश्यक प्रशिक्षण एवं मार्गदर्शन की व्यवस्था करने का कष्ट करें। इन नये देयक प्रपत्रों को लागू करने के फलस्वरूप वित्तीय नियमों में संशोधन करना होगा। अतः वे कृपया वित्तीय नियमों में अपेक्षित संशोधन हेतु विस्तृत सुस्पष्ट प्रस्ताव एक माह के अंदर पासन को उपलब्ध कराने का भी कष्ट करें।

4- निदेशक, वित्तीय संख्यकीय, निदेशालय, जवाहर भवन, लखनऊ।

5-समस्त कोषाधिकारी, उत्तर प्रदेश।

6-सचिवालय के समस्त प्रमुख सचिव/सचिव को ख उनके अधिष्ठान अनुभाग के प्रयोगार्थ,

7-समस्त जिलाधिकारी, उत्तर प्रदेश।

8-विधान सभा/परिषद सचिवालय खलेखा अनुभाग,।

9-राज्यपाल सचिवालय, उत्तर प्रदेश।

आज्ञा से,

ह०/- [ध्रुव नारायण तिवारी]

प्रपत्र संख्या. 1 1 [संशोधित]

वेतन देयक प्रपत्र

वित्तीय नियम संग्रह खण्ड. 5 भाग. 1

; देखें अध्याय छः, प्रस्तर. 1 0 8 , अध्याय. सात. प्रस्तर. 1 3 1 द्व

1 . जनपद का नाम—————	2 . कोषागार का नाम—————	3 . देयक की अवधि ख कब से — — कब तक—]

4 . रिकार्ड कोड	1	0	1	5 [क] कोषागार का कोड		6 . देयक पंजी की क्रम संख्या			
				5 ख] उपकोषागार का कोड					
7 . वाउचर संख्या				8 वाउचर का दिनांक					9 . आयोजनागत/ आयोजनेतर/ मतदेय/ पारित
[कोषागार द्वारा भरा जाना है,				[कोषागार द्वारा भरा जाना है,			[जो अनुमन्य हो सही करें, षेप काट दें,		
1 0 . लेखापीर्षक का 1 3 अंकों का कोड . 1 चेक अंक									
ख 4 मुख्य लेखापीर्षक . 2 उपमुख्य लेखापीर्षक . 3 लघुपीर्षक . 2 उप पीर्षक . 2 ब्योरेवार पीर्षक,	1 1 . आ. वि. अ. का पदनाम					1 2 . आ. वि. अ. का कोड			
		ख क्रम सं० 1 3 के अधिकारियों को छोड़कर,							

1 3 . स्वयं के लिये आहरण हेतु अधिकृत अधिकारी का नाम—

1 4 . अधिष्ठान का नाम—

[मुहर लगाई जा सकती है,

1 5 . अनुदान संख्या		1 6 . सोर्स कोड	1 7 . सेक्टर कोड	1 8 . चेक लेखाकार का कोड	1 9 . ख क, देयक का प्रकार

1 9 . ख ख, स्वीकृति आदेश ख यदि आवश्यक हो प्रतिलिपि संलग्न करें, —

[अस्थायी पद की स्थिति में पद की निरंतरता सम्बन्धी पासनादेश का नंबर एवं दिनांक अंकित करें,

				रु०	पै०
लेखापीर्षक सम्बन्धी विवरणरूकृ				0 1 — वेतन	
मुख्य लेखापीर्षक				0 3 — मंहगाई भत्ता	
उप मुख्य लेखापीर्षक				0 5 — अन्य भत्ते	
लघु पीर्षक				3 2 — अंतरिम सहायता	
उप पीर्षक				6 6 —देयक की सकल धनराशि	
ब्योरेवार पीर्षक				कटौतियाँ:—	
बजट की वर्तमान स्थिति				1 ^प 8 0 0 5 0 1 1 0 1 0 1 0 0 0 0 चतुर्थ, श्रेणी कर्मचारी	
मानक मद का नाम एवं	आवंटित कुल	इस बिल को	अवषेप बजट	☐ 8 0 0 5 0 1 1 0 1 0 2 0 0 0 0 चतुर्थ, श्रेणी से भिन्न कर्मचारी	

कोड	बजट		षामिल करते हुए कुल व्यय					
	रू0	पै0	रू0	पै0	रू0	पै0	☐ 8 0 0 5 0 1 1 0 4 0 0 0 0 0 0 अखिल भारतीय सेवाओं में भविष्य निधियाँ	
0 1 . वेतन							☐ 8 0 0 5 0 1 1 0 2 0 0 0 0 0 0 अंशदायी भविष्य निधियाँ	
0 3 . मंहगाई भत्ता							☐ 8 0 0 5 6 0 1 0 2 0 0 0 0 0 0 अन्य भविष्य निधियाँ	
0 5 . अन्य भत्ते							☐ 8 0 1 1 0 0 1 0 3 0 1 0 1 0 0 पुलिस विभाग से भिन्न कर्मचारियों की बीमा निधि	
3 2 . अंतरिम सहायता							☐ 8 0 1 1 0 0 1 0 3 0 1 0 2 0 0 पुलिस विभाग के कर्मचारियों की बीमा निधि	
निर्गत चेक का विवरण :- रु केवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाना है,							☐ 8 0 1 1 0 0 1 0 3 0 2 0 1 0 0 पुलिस विभाग से भिन्न कर्मचारियों की बचत निधि	
क्रम सं0	चेक संख्या	किसके नाम चेक निर्गत	चेक की धनराशि		चेक निर्गति का दिनांक		☐ 8 0 1 1 0 0 1 0 3 0 2 0 2 0 0 पुलिस विभाग के कर्मचारियों की बचत निधि	
			रू0	पै0			☐ 7 6 1 0 0 0 2 0 1 0 1 0 0 0 0 गृह निर्माण के लिए अग्रिम	
							☐ 7 6 1 0 0 0 2 0 1 0 2 0 0 0 0 गृह मरम्मत व विस्तार के लिए अग्रिम	
							☐ 7 6 1 0 0 0 2 0 2 0 0 0 0 0 0 मोटर वाहन के लिए अग्रिम	
							☐ 7 6 1 0 0 0 2 0 3 0 0 0 0 0 0 अन्य गाड़ियों की खरीद के लिए अग्रिम	
							☐ 7 6 1 0 0 0 2 0 4 0 0 0 0 0 0 एम. एल.ए. को अग्रिम	
							☐ 0 0 4 9 0 4 8 0 0 0 3 0 1 0 0 गृह निर्माण अग्रिम पर ब्याज	
							☐ 0 0 4 9 0 4 8 0 0 0 3 0 2 0 0 मोटर वाहन अग्रिम पर ब्याज	
							☐ 0 0 4 9 0 4 8 0 0 0 3 0 3 0 0 अन्य सवारियों के लिए अग्रिम पर ब्याज	
							☐ 0 0 4 9 0 4 8 0 0 0 3 0 4 0 0 एम. एल.ए. को दिये गये अग्रिम पर ब्याज	
							☐ 8 6 5 8 0 0 1 2 3 0 0 0 0 0 0 अखिल भारतीय सेवा में बीमा योजना	
							☐ 8 6 5 8 0 0 1 1 2 0 0 0 0 0 0 स्रोत	

					पर आयकर की कटौती		
					☐ 8 7 8 8 0 0 1 0 1 0 0 0 0 0 0 डाक जीवन बीमा		
					☐ 0 2 1 6 0 1 1 0 6 0 0 0 0 0 0 मकान किराया कटौती		
					अन्य कटौतियाँ:-		
					2 3 रु 1 ,		
					2 4 रु 2 ,		
					7 7 कुल कटौतियाँ		
					9 9 शुद्ध धनराशि रु 6 6 . 7 7 ,		

नोट: पुराने प्रपत्र संख्या-5 एवं प्रपत्र संख्या- 1 1 के स्थान पर अब यह प्रपत्र प्रयोग किया जायेगा।

क्र म सं०	अधिष्ठा न एवं प्राप्तकर्ता का नाम	वेतन व वैयक्तिक वेतन एवं अन्य वेतन भी अलग से दर्शायें		महंगाई भत्ता	मकान किराया भत्ता	नगर प्रतिकर भत्ता				अंतरिम सहायता	बिल की सकल धनराशि	भविष्य निधि नम्बर	चतुर्थ श्रेणी भविष्य निधि	चतुर्थ श्रेणी से भिन्न सामान्य भविष्य निधि	अन्य कोई भविष्य निधि रु पूरा विवरण दें,
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		रु 0	पै 0	रु 0	पै 0										
सकल योग															
अग्रिम का समायोजन रु यदि कोई हो,															
अंतिम योग															

सामूहिक बीमा योजना		भवन निर्माण अग्रिम	मोटर व्हेकिल अग्रिम	अन्य अग्रिम रु नाम लिखें	लिये गये उधार पर देय ब्याज	मकान किराया	आयकर	डाक जीवन बीमा	अखिल भारतीय सामूहिक बीमा योजना	अन्य कोई कटौती	कुल कटौती	देयक की शुद्ध धनराशि	अभ्युक्ति रु जैसे पी.एल. आई. नम्बर, अवधि,	
बीमा निधि	बचत निधि				भवन	वाहन								

	अस्वीकृत रु0कृकृकृकृकृ	पै0कृकृकृकृकृ
	सम्प्रेक्षक	सम्प्रेक्षाधिकारी
	कोषागार प्रपत्र संख्या 2 5 6 क रु संशोधित,	

पी0एस0यू0पी0-ए0पी0 0 8 कोषागार-1 5 -1 -9 4 -; 2 8 9 0 द्व -1 0 ,0 0 ,0 0 0 . ; आफसेटद्व ।

प्रपत्र संख्या-12 खसंशोधित,

यात्रा व्यय / स्थानान्तरण यात्रा व्यय देयक प्रपत्र

वित्तीय नियम संग्रह खण्ड-पॉच, भाग-1

खदेखें अध्याय छह, प्रस्तर 118, अध्याय-सात-प्रस्तर 145ए146-ए,

1णजनपद का नाम.....				2दृ कोषागार का नाम				3दृ देयक की अवधि ; कब से कब तक द्व					
4ण रिकार्ड कोड	1	0	2	5 खक, कोषागार का कोड				6दृ देयक पंजी की क्रम संख्या					
				5.खख, उप कोषागार का कोड									
7ण बाउचर संख्या				8दृ बाउचर का दिनांक				9दृ आयोजनागत/आयोजनेतर/मतदेय/पारित					
खकोषागार द्वारा भरा जाना है,				खकोषागार द्वारा भरा जाना है,				खजो अनुमन्य हो सही करें, षेष काट दें,					
10ण लेखाषीर्षक का 13 अंको का कोड. 1 चेक अंक								11दृ आण विण अ का पदनाम		12दृआण विण अण का कोड			
:4 मुख्य लेखाषीर्षक.2 उप मुख्य लेखाषीर्षक								खक्रम संख्या 13 के					
3 लघु षीर्षक.2 उपषीर्षक. 2 ब्योरेवार षीर्षकद्व								अधिकारियों को छोड़कर ,					
13ण स्वयं के लिये आहरण हेतु अधिकृत अधिकारी का नाम.....													
14ण अधिष्ठान का नाम.....													
खमुहर लगायी जा सकती है,													
15ण अनुदान संख्या							16 सोर्स कोड		17ण सेक्टर कोड		18ण चेक लेखाकार का कोड		
19ण स्वीकृत आदेश संख्या ख्यदि आवष्यक हो प्रतिलिपि भी संलग्न करें,.....								20ण स्वीकृति की तिथि.....					
लेखाषीर्षक संबंधी विवरण की मुहर मुख्य लेखाषीर्षक :- उप मुख्य षीर्षक :- लघु षीर्षक :- उप षीर्षक :- ब्योरेवार षीर्षक :- चेक का विवरण :-रु केवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाना है,								04कृत्यात्रा व्यय हेतु पुद्ध धनराषि				रु0 पै0	
								05कृ स्थानान्तरण पर व्यय					
								बजट की वर्तमान स्थिति					
								मानक मद	कुल आवंटित ब बजट	इस बिल को सम्मिलित करते हुये कुल व्यय	बजट अवषेष	अभ्युक्ति	

						रु0 पै0	रु0 पै0	रु0 पै0	
					04 यात्रा व्यय 05 स्थानान्तरण पर व्यय				
क्रम संख्या	चेक जिसके नाम निर्गत	चेक की संख्या	चेक की धनराशि रु0 पै0	चेक निर्गत की दिनांक	खक, प्रमाणित किया जाता है कि देयक सही एवं नियमानुसार देय है तथा पूर्व में आहरित नहीं किया गया है। संगत नियमों तथा आदेशों की समस्त औपचारिकतायें पूरा करने के बाद देयक प्रस्तुत किया जा रहा है। देयक के अवयवों की प्राप्ति स्वीकार की जाती है।				
खक, संलग्नक की सूची ख्यदि कोई हो, :-					भुगतान हेतु रु0.....खअंकों में,				
					खबदों में,				
आहरण वितरण अधिकारी					पारित किया।				
खपदनाम एवं कार्यालय की मुहर,									
					नियंत्रक अधिकारी				
					खपदनाम एवं कार्यालय की मुहर,				

खख, ख1, ख केवल बिल पर भुगतान करने वाले कोषागारों के प्रयोग हेतु,
 प्रबन्धक भारतीय स्टेट बैंक/बैंक/उप कोषागार/.....
 रु0.....खअंकों में,.....खबदों में,भुगतान करें,
 कोषाधिकारी/उप कोषाधिकारी
 ख11, ख केवल चेक द्वारा भुगतान करने वाले कोषागारों हेतु,
 रु0.....खअंकों में,.....खबदों में, भुगतान हेतु पारित किया जाता है,
 कोषाधिकारी/उप कोषाधिकारी।
 खा, भुगतान प्राप्त किया ख्य, अधिकृत व्यक्ति का नाम.....पता.....
 खप्राप्तकर्ता के हस्ताक्षर, हस्ताक्षर

महालेखाकार कार्यालय हेतु :-

स्वीकृत रु0.....

अस्वीकृत रु0.....

सम्प्रेक्षक सम्प्रेक्षाधिकारी

टिप्पणी :-पुराने प्रपत्र स0 6ए12ए12ए,12बीए 12सी एवं 12डी के स्थान पर अब यह प्रपत्र प्रयोग किया जायेगा।.....

यात्रा भत्ता देयक माह.....वर्ष.....के लिये

नाम.....पदनाम.....वेतन रु0..... मुख्यालय.....

यात्रा का विवरण		किस से यात्रा की गयी उदा हारण	किराया			देय दूरी खसड़क से,			अनुयोगिक व्यय खइन्सीडेन्टल			दैनिक भत्ता			वास्तविक व्यय		सम्पूर्ण योग	यात्रा का उद्देश्य
यात्रा प्रारम्भ	यात्रा समाप्त	पार्थ रेल, बस, स्टी	श्रेणी	यात्रियों की सं	धनराशि	कुल	प्रतिक	देय धनराशि	दर	दर प्रति	देय धनराशि	दिनों की सं	अनुमन्य दर	देय धनराशि	विवरण	धनराशि		अभ्युक्ति

						मर, पेट्रो ल आदि		0		क 0 म ी 0	0 म ी 0			कि 0 म ी 0		रु या							
र ट न	दि नां क	स म य	स्टे ष न	दि नां क	स म य																		
1	2	3	4	5	6	7	8	9	रु 0 पै0 10	1 1	1 2	रु 0 पै0 13	1 4	1 5	रु 0 पै0 16	1 7	18	रु 0 पै0 19	20	रु 0 पै0 21	22	23	
सम्पूर्ण योग																							
यात्रा भत्ता का अग्रिम ख्यदि कोई हो,																							
पुद्ध देय धनराशि																							

यात्रा करने वाले के हस्ताक्षर

खस्यं के लिये अधिकृत आहरण हेतु,

प्रपत्र संख्या. 1 4 रु संशोधित,

आकस्मिक देयक प्रपत्र

वित्तीय नियम संग्रह खण्ड पांच भाग. 1

; देखिये अध्याय. आठ, प्रस्तर 1 7 8 , 1 8 0 , 1 8 2 , 1 8 3 , 1 8 7 द्ध

1 . जनपद का नाम ----- 2 . कोषागार का नाम ----- 3 . देयक की अवधि रु कब से
-----कब तक-----,

4 . रिकार्ड कोड 1 0 3 5 -क. कोषागार का कोड 6 . देयक पंजी की क्रम-संख्या

5 -ख. उपकोषागार का कोड

7 . वाउचर संख्या 8 . वाउचर का दिनांक 9 . आयोजनेतरु आयोजनागतु मतदेयु पारित

रु कोषागार द्वारा भरा जाना है, रु कोषागार द्वारा भरा जाना है, रु जो अनुमन्य हो सही करें, षेप काट दें,

1 0 . लेखापीर्षक का 1 3 अंकों का कोड. 1 चेक अंक 1 1 . आ.वि.आ. का----- पदनाम

रु 4 मुख्य लेखापीर्षक. 2 उप मुख्य पीर्षक. 3 लघुपीर्षक. 2 उपपीर्षक. 2 ब्योरेवार पीर्षक, 1 2 . आ.वि.आ. का कोड

1 3 . अधिष्ठान का नाम -----

रु मुहर लगायी जा सकती है,

1 4 . अनुदान संख्या 1 5 . सोर्स कोड 1 6 . सेक्टर कोड 1 7 . चेक लेखाकार संख्या

1 8 . स्वीकृति आदेश संख्या रु यदि आवश्यक हो प्रतिलिपि भी संलग्न करें, ----- 1 9 . स्वीकृति
की तिथि -----

2 0 . स्वीकृत आदेश कर्ता का पदनाम -----

लेखापीर्षक सम्बन्धी विवरण की मुहर	भुगतान का विवरण		
मुख्य लेखापीर्षक-	मानक मद का कोड एवं नाम	धनराशि रु0	पै0
उप मुख्य लेखापीर्षक -			
लघुपीर्षक -			
उपपीर्षक -			
ब्योरेवार पीर्षक -			

बजट की वर्तमान स्थिति :-									
मानक मद का नाम एवं कोड	आवंटित कुल बजट		इस बिल को शामिल करते हुये कुल व्यय		अवधेय बजट		6 6 सकल धनराशि		
	रु०	पै०	रु०	पै०	रु०	पै०	६ अग्रिम समायोजन के बाद,		
							कटौतियों का कोड सहित विवरण		
							1 .		
							2 .		
							3 .		
							सम्पूर्ण कटौतियां		
							9 9 शुद्ध देय धनराशि ६ ६ . ७ ७ ,		
निर्गत चेक का विवरण : ६ केवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाना है,							आहरण वितरण अधिकारी के पदनाम सहित हस्ताक्षर ६ मुहर,		
क्रम-सं०	किसके नाम चेक निर्गत	चेक संख्या	चेक की धनराशि		चेक निर्गत की दिनांक				
			रु०	पै०					

महालेखाकार कार्यालय के प्रयोग हेतु:-

स्वीकृत रु० _____ पै० _____

अस्वीकृत रु० _____ पै० _____

सम्प्रेक्षक सम्प्रेक्षाधिकारी

टिप्पणी : पुराने प्रपत्र संख्या 1 4 , 1 5 , 1 6 , 1 7 एवं 1 8 के स्थान पर अब यह प्रपत्र प्रयोग किया जायेगा।

क्रम-संख्या	व्यय सम्बन्धी विवरण	धनराशि		अभ्युक्ति
		रु०	पै०	
6 6	सकल धनराशि ६ अग्रिम समायोजन के बाद,			
	कटौतियों का विवरण			
	1 .			
	2 .			
7 7	सम्पूर्ण कटौतियां			
9 9	शुद्ध देय धनराशि			

क- प्रमाणित किया जाता है कि इस देयक में प्रस्तुत किया गया दावा सही एवं नियमानुसार देय है तथा पूर्व में आहरित नहीं किया गया है। संगत नियमों तथा आदेशों की समस्त औपचारिकतायें पूरा करने के बाद देयक प्रस्तुत किया जा रहा है। देयक के अवयवों की प्राप्ति स्वीकार की जाती है।

भुगतान हेतु रु० _____ ६ अंकों में,

_____ ६ पदों में,

आहरण वितरण अधिकारी का हस्ताक्षर पारित किया।

रु पदनाम एवं कार्यालय की मुहर,
 नियंत्रण प्रतिहस्ताक्षरकर्ता अधिकारी के हस्ताक्षर
 रु केवल काउन्टर कंटीजेंसी के प्रकरण में ही लागू होगा।
 रु पदनाम एवं कार्यालय की मुहर,
 ख- रु 1, केवल बिल पर भुगतान करने वाले कोषागारों के प्रयोग हेतु।
 भारतीय स्टेट बैंक

प्रबन्धक,----- ६ उपकोषाधिकारी-----

बैंक

रु0-----रु अंकों में, -----रु षट्ठों में,
 भुगतान करें।

कोषाधिकारी उपकोषाधिकारी

रु 1 1, केवल चेक द्वारा भुगतान करने वाले कोषागारों हेतु।

रु0-----रु अंकों में, -----रु षट्ठों में,
 भुगतान हेतु पारित किया जाता है।

कोषाधिकारी उपकोषाधिकारी

ग- भुगतान प्राप्त किया घ- अधिकृत व्यक्ति का
 नाम-----पता-----

रु प्राप्तकर्ता के हस्ताक्षर,

ड.- संलग्नक की सूची रु यदि कोई हो, 1 .----- 2 .----- 3 .

प्रपत्र संख्या. 1 9 रु संशोधित,
 निक्षेप, निक्षेप वापसी क्षतिपूर्ति देयक प्रपत्र
 ; व्ययगत निक्षेपों को छोड़कर
 वित्तीय नियम संग्रह खण्ड पांच, भाग. 1
 ; अध्याय नौ, प्रस्तर-1 8 4, अध्याय-पन्द्रह, प्रस्तर. 3 4 7 द्

1 . जनपद का नाम				2 . कोषागार का नाम				3 . देयक की अवधि ; कब से----- कब तक-----			
4 . रिकार्ड कोड 1 0 4		1 0 4		5 -क. कोषागार का कोड				6 . देयक पंजी का क्रम-संख्या			
				5 -ख. उप कोषागार का कोड							
7 . वाउचर संख्या				8 . वाउचर का दिनांक				9 . आयोजनेत्तर आयोजनागत मतदेय पारित			
रु कोषागार द्वारा भरा जाना है,				रु कोषागार द्वारा भरा जाना है,				रु जो अनुमन्य हो सही करें, षेष काट दें,			
1 0 . लेखापीर्षक का 1 3 अंकों का कोड. 1 चेक अंक								1 1 . आ.वि.अ. का पदनाम			
रु 4 मुख्य लेखापीर्षक. 2 उप मुख्य पीर्षक. 3 लघुपीर्षक. 2 उप पीर्षक. 2 ब्योरेवार पीर्षक,								1 2 . आ.वि. अ. का कोड			
1 3 . अधिष्ठान का नाम											
रु मुहर लगायी जा सकती है,											
1 4 . अनुदान संख्या				1 5 . सोर्स कोड				1 6 . सेक्टर कोड		1 7 . चेक लेखाकार संख्य	
1 8 . स्वीकृति आदेश संख्या रु यदि आवश्यक हो प्रतिलिपि भी संलग्न करें, -----								1 9 . स्वीकृति की तिथि-----			
लेखापीर्षक सम्बन्धी विवरण :-				भुगतान का विवरण							
मुख्य लेखापीर्षक :-				विवरण तथा रु कोड, यदि आवश्यक हो				धनराशि			
उप मुख्य लेखापीर्षक :-								रु0		पै0	

लघु धीर्षक :-								
उप धीर्षक :-								
व्योरेवार धीर्षक :-								
वर्तमान में अवधेष की स्थिति								
व्यय की प्राथमिक इकाई	उपलब्ध धनराशि		ऐसे व्यय को शामिल करने के बाद व्यय		अवधेष धनराशि	सकल धनराशियां रु अग्रिम समायोजन के बाद,		
	रु0	पै0	रु0	पै0	रु0	पै0	कटौतियों का कोड सहित विवरण	
							कुल कटौतियां	
निर्गत चेक का विवरण रु केवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाये,						बिल पर अंकित राशि के लिये धनराशि उपलब्ध है तथा साथ कुल व्यय की राशि की मैने स्वयं जांच कर ली है और वह सही है।		
क्रम-सं0	चेक नम्बर	किसके द्वारा चेक निर्गत	चेक की धनराशि		बैंक निर्गत का दिनांक			
			रु0	पै0				
प्रमाण-पत्र ध मिलान ध कोषागार की उपयुक्ति						महालेखाकार कार्यालय के प्रयोग हेतु		
दिनांक			कोषाधिकारी के हस्ताक्षर			सम्प्रेक्षक		

क्रम-सं0	निक्षेप का प्रकार	मूल निक्षेप का विवरण				धनराशि तथा लेखाधीर्षक बिल से जमा किया गया		निक्षेप लुप्त करने की तिथि	दावा की गयी धनराशि	
		जमाकर्ता का नाम	चालान संख्या	दिनांक, माह एवं वर्ष	धनराशि	धनराशि	लेखाधीर्षक विवरण			
					रु0	पै0	रु0	पै0		
6 6		सकल धनराशि रु अग्रिम समायोजन के बाद,								
		कटौतियों का विवरण								
1										
2										
7 7		कुल कटौतियाँ								
9 9		षुद्ध देय धनराशि								

प्रमाणित किया जाता है कि इस देयक में प्रस्तुत किया गया दावा सही एवं नियमानुसार देय है तथा पूर्व में आहरित नहीं किया गया है। संगत नियमों एवं आदेशों की समस्त औपचारिकतायें पूरा करने के बाद भुगतानादेश निर्गत किया जा रहा है।

रु0-----रु अंकों में, -----रु षब्दों में,

रेवेन्यू स्टाम्प

न्यायाधीषध मजिस्ट्रेट या अन्य सक्षम अधिकारी के हस्ताक्षर एवं मुहर

धनराशि-----रु अंकों में, -----रु षब्दों में, प्राप्त किया।

रु क, संलग्नक रु यदि कोई हो, 1 -----2 -----3

ख ख, केवल बिल पर भुगतान करने वाले कोषागारों के प्रयोग हेतु—

प्रबन्धक भारतीय स्टेट बैंक उप
कोषाधिकारी

बैंक

रु०-----ख अंकों में, -----ख षट्को में, भुगतान करें।

कोषाधिकारी उपकोषाधिकारी के हस्ताक्षर

ख ग, ख केवल चेक द्वारा भुगतान करने वाले कोषागारों के प्रयोग हेतु,

रु०-----ख अंकों में, -----ख षट्को में, भुगतान हेतु पारित किया जाता है।

कोषाधिकारी उप कोषाधिकारी के
हस्ताक्षर

ख घ, भुगतान प्राप्त किया-----अधिकृत व्यक्ति का नाम-----पता-----

ख प्राप्तकर्ता के हस्ताक्षर,

ख ण, पृष्ठांकन ख यदि कोई हो,

आहरण वितरण अधिकारी के हस्ताक्षर

कोषागार प्रपत्र संख्या . 2 9 4 ख संशोधित,

सामान्य देयक-प्रपत्र

वित्तीय नियम संग्रह खण्ड पाँच भागद्वारा

खर्चमान अध्यायद्वारा प्रस्तुत 250 ए 251ए 209ए223 ,

1णजनपद का नाम----- 2. कोषागार का नाम कृदृदृदृदृदृदृ 3ण देयक की अवधिखकब से,कृकृकृकृकृ तककृकृ

4ण रिकार्ड कोड 1 0 5 5ण कोषागार का कोड 6णदेयक पंजीकी क्रम संख्या

5 खख, उप कोषागार का कोड

7ण वाउचर संख्या 8ण वाउचर का दिनांक 9ण आयोजनागत/आयोजनेत्तर/मतदेय/पारित

खकोषागार द्वारा भरा जाना है, खकोषागार द्वारा भरा जाना है, खखो अनुमन्य हो सही करें, षे काट दें,

10ण लेखाधीर्षक सम्बन्धी 13 अंको का कोड. 1 चेक अंक

ख मुख्य लेखाधीर्षक. 2 उपमुख्य धीर्षक. 3 लघुधीर्षक. 2 उपधीर्षक. 2 ब्योरेवार धीर्षक,

11ण आहरण वितरण अधिकारी का पदनामकृकृकृकृकृकृकृकृकृ12ण आप विण अधिकारी का कोड

ख क्रम संख्या 13 के अधिकारियों को छोड़कर,

13ण स्वयं के लिए आहरण हेतु अधिकृत अधिकारी का नाम-----

14ण अधिष्ठान का नाम-----

15ण अनुदान संख्या 16ण सोर्स कोड 17ण सेक्टर कोड 18ण चेक लेखाकार संख्या

19ण आहरण से जुड़े लेखाधीर्षक खक्रेविटिंग सर्विस हेड,

का 13 अंको का कोड

खकेवल भविष्य निधि अग्रिम एवं ऋण तथा अन्य अग्रिमों से सम्बन्धित भुगतान हेतु भरा जाये,

20ण स्वीकृति आदेश संख्या खयदि आवश्यक हो प्रतिलिपि संलग्न करें, ----- 21. आदेश का दिनांक-----

22ण स्वीकृतकर्ता का पदनाम एवं कार्यालय -----

लेखाधीर्षक सम्बन्धी विवरण की मुहर					भुगतान का विवरण			
मुख्य लेखाधीर्षक—					मानक पद का कोड एवं नाम		धनराशि	
उपमुख्य लेखाधीर्षक—							रु०	पै०
लघुधीर्षक—								
ब्योरेवार धीर्षक—								
बजट की वर्तमान स्थिति:—खकेवल उस स्थिति में भरा जाये जिसमें बजट का आवंटन होना है,								
मानक मद का नाम	आवंटित कुल बजट		इस बिल को शामिल करते हुए कुल व्यय		अवशेष बजट		66 सकल धनराशि खअग्रिम समायोजन के बाद,	
	रु०	पै०	रु०	पै०	रु०	पै०		
							कटौतियों का कोड सहित विवरण	
							1ण	

							2 ^प
							3 ^प
							77 ^प सम्पूर्ण कटौतियां
							99 ^प पुद्ध देय धनराशि ख66दृ77,
निर्गत बैंक का विवरण खकेवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाना है,							
क्रम सं०	किसके नाम चेक निर्गत	चेक संख्या	चेक की धनराशि रु० पै०		चेक निर्गत का दिन	आहरण वितरण अधिकारी के पदनाम सहित हस्ताक्षर खमुहर,	

महालेखाकार कार्यालय के प्रयोग हेतु

_____ पै०_____ सम्प्रेक्षक सम्प्रेक्षाधिकारी
 _____ पै०_____

नोट:दुपुराने प्रपत्र संख्या 6दृए, 6बी, 6सी, 6दृडी, 42दृजी, 42दृएच एवं अन्य बिल प्रपत्रों के स्थान पर अब इस प्रपत्र का प्रयोग किया जायेगा।

अभिदाता का नाम एवं पदनाम तथा श्रेणी	खकेवल भविष्य निधि अग्रिम के लिए,								अन्य अग्रिम /अन्य भुगतान के लिए				
	जी० पी० एफ० लेखा संख्या	अस्थाई अग्रिम		स्थाई अग्रिम		जीवन बीमा निगम पालिसी की हेतु		अन्तिम निष्कासन		अन्य अग्रिम/अन्य भुगतान का पूर्ण विवरण	धनराशि		अभ्युक्ति
		रु०	पै०	रु०	पै०	रु०	पै०	रु०	पै०		रु०	पै०	
88दृअग्रिम समायोजन ख्यदि कोई हो,													
66दृसकल धनराशि खअग्रिम समायोजन के बाद,													
कटौतियों का विवरण													
1 ^प													
2 ^प													
77 ^प सम्पूर्ण कटौतियां													
99 ^प पुद्ध देय धनराशि													

कदृ प्रमाणित किया जाता है कि इस देयक में प्रस्तुत किया गया दावा सही एवं नियमानुसार देय है तथा पूर्व में आहरित नहीं किया गया है। संगत नियमों तथा आदेशों की समस्त औपचारिकतायें पूरा करने के बाद देयक प्रस्तुत किया जा रहा है। देयक के अवयवों की प्राप्ति स्वीकार की जाती है।

आहरण वितरण अधिकारी का हस्ताक्षर नियंत्रक/प्रतिहस्ताक्षरकर्ता अधिकारी के हस्ताक्षर खपदनाम एवं कार्यालय की मुहर, खपदनाम एवं कार्यालय की मुहर,

[k-[1] केवल बिल पर भुगतान करने वाले कोषागारों के प्रयोग हेतु।

प्रबन्धक, भारतीय स्टेट बैंक / उपकोषाधिकारी
बैंक

रु0 [अंकों में, [षट्कोट में, भुगतान करें।

ख11, केवल चेक द्वारा भुगतान करने वाले कोषागारों हेतु।

रु0 [अंकों में, [षट्कोट में, भुगतान हेतु पारित किया जाता है।

कोषाधिकारी / उपकोषाधिकारी

ग- भुगतान प्राप्त किया ?k-अधिकृत व्यक्ति क नाम पता

रुप्राप्तकर्ता के हस्ताक्षर,

ड- संलग्नक की सूची ख्यदि कोई हो] 1..... 2.....

कोषागार प्रपत्रदृ359 क रु संशोधित,

सेवा नैवृत्तिक लाभ देयक प्रपत्र

1 ---जनपद का नाम= = = =	2 ---कोषागार का नाम= = =	3 ---देयक की अवधि ; कब से= = = कब तक= = = =
4 ---रिकार्ड कोड	5 ---; कद्ध कोषागार का कोड	6 ---पेंशन भुगतानादेश संख्या= = = =

5 ---; खद्ध उप
कोषागार का कोड

7 ---पेंशन भोगी का नाम= = = 8 ---सेवानैवृत्तिक
= = = लाभ कोड

9 ..ट्रेजरी
इन्डेक्स नं0

क्रम सं0 1 0 , 1 1 एवं 1 2 कोषागार द्वारा भरा जाना है।													
1 0 ---वाउचर संख्या					1 1 ---वाउचर का दिनांक								

1 2 ---मुख्य लेखाधीर्षक से ब्योरेवार धीर्षक तक का

	देय धनराशि		
भुगतान सम्बन्धी आगणन := ; आवश्यकता पड़ने पर प्रपत्र के पीछे आगणन करेंद्व पुनर्नियुक्ति एवं पुनर्विवाह सम्बन्धी प्रमाण. पत्र प्रमाणित किया जाता है कि= ; 1 द्द मेरे द्वारा इस देयक में आहरित धनराशि की अवधि में सरकारी या अर्ध सरकारी संगठन में सेवाकर कोई वेतन या भत्ता नहीं प्राप्त किया गया है। पेंशनभोगी का हस्ताक्षर अंगूठा निषानी ; 2 द्द मेरे द्वारा इस अवधि में पुनर्विवाह नहीं किया गया है। केवल पारिवारिक पेंशन के लिये। पेंशनभोगी का हस्ताक्षर अंगूठा निषानी	सेवा नैवृत्तिक लाभ का नाम	रु0	पै0
	6 6 सकल धनराशि		
	कटौतियां		
	1 ---विविध प्रशासनिक सेवायें कोड		
	2 ---आयकर कोड		
	3 ---अन्य कटौती कोड		
	7 7 सम्पूर्ण कटौतियां		
	9 9 ---षुद्ध देय धनराशि ; 6 6 -7 7 द्द		
चेक का विवरण ; केवल चेक द्वारा भुगतान किये जाने की स्थिति में भरा जाना हैद्व	जीवित रहने का प्रमाण पत्र ; आवश्यकता पड़ने परद्व		

चेक संख्या	चेक की धनराशि	चेक निर्गत करने का दिनांक	प्रमाणित किया जाता है कि श्री===== आज की दिनांक को जीवित हैं।
			अधिकारी का पदनाम एवं दिनांक सहित हस्ताक्षर ; सी0 एस0 आर0 के अनुच्छेद 2 4 6 के अनुसार

; केवल बिल पर भुगतान करने वाले कोषागारों के प्रयोग हेतु

प्रबन्धक	भारतीय स्टेट बैंक कोषागार रोकड़िया उप कोषागार रोकड़िया
	बैंक

रु0===== ; अंकों में = = = = = ; षडों में भुगतान करें।

कोषाधिकारी उप कोषाधिकारी के हस्ताक्षर

केवल चेक द्वारा भुगतान करने वाले कोषागारों के प्रयोग हेतु।

रु0===== ; अंकों में = = = = = ; षडों में भुगतान हेतु पारित किया जाता है।

कोषाधिकारी उप कोषाधिकारी के हस्ताक्षर

रु0===== का भुगतान प्राप्त किया।

भुगतान सम्बन्धी अन्य संस्तुति

प्राप्तकर्ता का हस्ताक्षर निषानी अंगूठा

महालेखाकार के प्रयोग हेतु :—

स्वीकार रु0

आपत्ति रु0

सम्प्रेक्षक सम्प्रेक्षाधिकारी