

# **The Central Government Account (Receipts and Payments) Rules, 1983**

UNION OF INDIA

India

## **The Central Government Account (Receipts and Payments) Rules, 1983**

### **Rule**

### **THE-CENTRAL-GOVERNMENT-ACCOUNT-RECEIPTS-AND-PAYMENTS of 1983**

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The Central Government Account (Receipts and Payments) Rules, 1983PreambleIn exercise of the powers conferred by clause (1) of article 283 of the Constitution, the President hereby makes the following rules regulating the custody of the Consolidated Fund of India and the Contingency Fund of India, the payment of moneys into such Funds, the withdrawal of moneys therefrom, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of India, their payment into the Public Account of India and the withdrawal of moneys from such Account and other matters connected therewith or ancillary thereto, namely - Central Government Account (Receipts and Payments) Rules, 1983.

## **Part I – Preliminary and General Principles**

### **1. Short title, commencement and applicability.**

(1)These Rules may be called the Central Government Account (Receipts and Payments) Rules, 1983.(2)They shall come into force on 1-6-1983.(3)They shall apply to all transactions, other than payment of pensionary benefits, pertaining to the Central Government and the Union territories of Delhi and Andaman and Nicobar Islands.

### **2. Definitions.**

- In these rules, unless the context otherwise requires, -(a)"Accounts Officer" means the Principal Accounts Officer or a Pay and Accounts Officer functioning under the scheme of

departmentalisation of Accounts, as the context may imply;(b)"Accredited bank" in relation to a Ministry or Department, or Union territory means the Reserve Bank or any bank which is appointed to transact business of the Government pertaining to that Ministry or Department or Union territory;(c)"Audit Officer" means any officer subordinate to, or under the superintendence of the Comptroller and Auditor-General, who exercises audit functions;(d)"authorised departmental regulations" means regulations made by certain departments of the Government;(e)"bank" means 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 (2 of 1934), any branch of a subsidiary bank as defined in section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) which is authorised to transact Government business as agent of the State Bank of India, or any branch of a bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);(f)"Central Treasury" means and includes any treasury or sub-treasury not being a treasury or sub-treasury under control of a State Government;Note- Treasuries in Union territories are Central treasuries.(g)"cheque drawing D.D.O." means a drawing and disbursing officer functioning under a Ministry or Department (including Central Public Works Department, Forest Department and Departments in which the provisions of Central Public Works Account Code are authorised to be followed) or a union territory, who is authorised to withdraw money for specified types of payments against an assignment account opened in his favour in a specified branch of an accredited bank;(h)"competent authority" means the Government or any other authority to whom the relevant power may be delegated by that Government;(i)"Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under article 148 of the Constitution;(j)"Consolidated Fund" means the Consolidated Fund of India as referred to in clause (1) of article 266 of the Constitution;(k)"Contingency Fund" means the Contingency Fund of India established under the Contingency Fund of India Act, 1950 (49 of 1950) in pursuance of clause (1) of article 267 of the Constitution;(l)"Controller General of Accounts" means the Controller General of Accounts in the Ministry of Finance (Department of Expenditure) who, inter alia, is responsible for establishing and maintaining a technically sound payment-cum-accounting system in the departmentalised accounts offices and for prescribing the rules for regulating the custody, payment into and withdrawal of money from the Government Account;(m)"departmental officer" means an officer of the Government authorised to handle Government money;(n)"Government" means the Central Government and the Union territories of Delhi and Andaman and Nicobar Islands;(o)"Government Account" means the account relating to the Consolidated Fund the Contingency Fund and the Public Account;(p)"Public Account" means the Public Account of India referred to in clause (2) of article 266 of the Constitution;(q)"Reserve Bank' means any office or branch of the Banking Department of the Reserve Bank of India constituted under the Reserve Bank of India Act, 1934 (2 of 1934).

### **3. Location of moneys credited to Government Account.**

(1)Unless otherwise specified, moneys credited to Government Account shall be held either -(i)in the Reserve Bank; or(ii)in a Central Treasury, the cash, business of which is not conducted by the bank.(2)The deposit of such moneys in the Reserve Bank shall be governed by the terms of the agreement specified in Appendix I to these rules made with that Bank under section 21 of the

Reserve Bank of India Act, 1934 (2 of 1934).Note - The balances in small coin depots, rupee coins, balances in mint and cash balances held in Post Offices or other departmental offices are not reckoned as part of the General Cash balance of the Government.

#### **4. Other offices authorised to hold departmental Treasure Chests.**

- The Officers in charge of Military Treasure Chests and such offices of the Posts and Telegraphs Department as are authorised to perform all or any prescribed part of the duties of a Treasury Officer in respect of custody of the cash balances, and claims against the Government that may be presented to them for disbursement and also in respect of moneys that may be tendered to them for credit to the Government Account, shall have to observe the relevant provisions of the Treasury Rules of the Central Government.

#### **5. Custody of money relating to or standing in the Government Account.**

(1)The bank is responsible for the safe custody of Government moneys deposited in the bank.(2)The procedure for the safe custody of moneys in the hands of Government officers referred to in rule 4, shall be regulated by the provisions contained in Part IV (Rules 109 to 112 in particular) of the Treasury Rules of the Central Government.

#### **6. Payment of revenues, receipts and dues of the Government into Government Account by Officers authorised to receive them.**

(1)All moneys received by or tendered to Government officers on account of revenues or receipts or dues of the Government shall, without undue delay, be paid in full into the accredited bank for inclusion in Government Account. Pay-in-slip in Form GAR 1 (using perforated duplicates for carbon copying) shall be used for the purpose. Moneys received as aforesaid shall not be utilised to meet departmental expenditure except as authorised in sub-rule (2) nor otherwise kept apart from the accounts of the Government.(2)Notwithstanding anything contained in sub-rule (1), direct utilisation of departmental receipts for departmental expenditure is authorised in the following cases, namely:-(a)in the case of cash receipts utilised by Postmasters and other heads of offices of Posts and Telegraphs Department for departmental purposes in accordance with Posts and Telegraphs departmental regulations;(b)in the case of moneys received on account of the service of summons, diet-money of witnesses and similar purposes, in civil, revenue and criminal cases and in the case of diet money of witnesses deposited by the assessee with the Income Tax Officers;(c)in the case of deposits received at a Civil Court and utilised by the Court to meet claims for the refund of such deposits;(d)in the case of the Public Works Department (and other departments in which the provisions of Central Public Works Account Code are authorised to be followed) for temporary utilisation of cash receipts for current works expenditure, under the provisions of authorised departmental regulations;(e)in the case of cash received by the Forest Department and utilised in meeting immediate local expenditure;(f)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;(g)in the case of

cash receipts of Railways utilised under departmental regulations or with the previous approval, general or special, of the Government, for departmental purposes;(h)in the case of the National Library, Calcutta, or any other Government library, to permit refund of security deposits of members of the Library and the replacement of books belonging to the library which are not returned by borrowers out of their deposit money;(i)in the case of the Botanical Survey of India, to permit the refund to in dentors of quinine and purchasers of seeds and plants, out of the amount deposited by them, of such amount as may be in excess of the cost of quinine or of seeds and plants including incidental charges on packing, remittance, connected therewith;(j)in the case of the Survey of India Department, to permit the refund to in dentors of maps or other priced publications, out of the amount deposited by them, of such amount as may be in excess of the cost of maps or publications including incidental charges on packing, and forwarding, connected therewith; the payment of commission to selling agents out of sale receipts and to permit refund to in dentors or private publishers of maps or other priced publications of royalty charges and scrutiny charges for checking of external boundary of India from out of amount deposited in excess by them;(k)in the case of offices subordinate to the Ministry of External Affairs and stationed outside India where a branch of the accredited bank does not exist, to permit the direct utilisation of fees and other receipts realised by them towards their departmental expenditure;(l)in the case of All India Radio, to permit payment of commission to (i) sale agents of All India Radio Programme journals, and (ii) to advertising agencies, out of the sale proceeds of the journals and of advertising time in Commercial Service of All India Radio, respectively;(m)in the case of Regional Poultry Farms, Hassarghatta, Bangalore, Bombay and Bhubaneswar, to permit refunds to private poultry farmers of amounts paid in advance by them in excess of the cost of chicks, etc., supplied to them including incidental charges connected therewith;(n)in the case of Department of Publications, to permit -(i)the remittance by the sole concessionaire of the amounts due towards advertisements in Government publications after deducting the commission payable to him; and(ii)the refund of moneys deposited in advance by in dentors for supply of publications out of the sale proceeds of the publications;(o)in the case of Films Division to permit payment of commission to commission agents out of sale proceeds of films for non-commercial exhibitions in India;(p)in the case of the Social Welfare and Rehabilitation Departments to utilise the cash received on private order work for the payment of wages to labour employed on that work;(q)in the case of Central Research Institute, Kasauli, to utilise the cost received on account of sale of sera and vaccines produced at the Institute, for refund to the in dentors of the excess amount received from them;{Refer Correction Slip 15}(r)in the case of Central Institute of Psychiatry, Ranchi, to utilise the amount of advance deposited by the patients as maintenance charges at the time of their admission to the Institute, to refund the unutilised amount of maintenance charges to the patients discharged from the Institute.Provided that the authority hereby given to utilise departmental receipts for departmental expenditure shall not be construed as authority to keep the departmental receipts and expenses defrayed therefrom, outside the account of the payments into and withdrawals from the Consolidated Fund or Public Account, as the case may be.(3)In special cases authorised by the Government, moneys received or tendered on account of the revenues of the Government may be deposited with a bank other than the Reserve Bank or its agent for the purpose of Government transactions. The conditions under which such deposits may be made and the manner in which the balances of such deposits shall be included in the Government Account shall be decided by the Government in each case after consultation with the Comptroller and Auditor General.

## **7. Facility for public to credit Government dues direct into the accredited bank of a Ministry/Department and certain tax receipts in other Nationalised bank also.**

- Money due to the Government may also be credited directly into the specified branch of the accredited bank in which a particular departmental officer holds his account, in accordance with the procedure notified by the Ministry, Department and, or Union Territory concerned for the purpose. Tax receipts pertaining to the Central Board of Direct Taxes and Central Board of Excise and Customs (and of any other particular Ministry or Department as may be decided by the Government from time to time) and also sales tax revenue of Delhi Administration are authorised under special procedures notified therefor, to be credited by the tax payers directly into any branch of the authorised bank within the municipal limits at the selected centre notified for the purpose. Form of challan to be used, and related matters are contained in rule 26.

## **8. Deposit of Government revenue etc. by the receiving branch of the bank into the Reserve Bank.**

- Immediately on receipt of Government revenues, receipts or dues, the receiving branch of the bank shall cause them to be included in the Deposits of the Government held by the Reserve Bank of India in accordance with the provisions of rule 3.

## **9. Bar against money withdrawn from Government Account being deposited in a bank other than the accredited bank, etc.**

- A Government officer may not, except with the special permission of the Government, deposit moneys withdrawn from the Government Account under the provisions of rule 11, in a bank account other than that with the accredited bank.

## **10. Cross reference to rules relating to receipt of Government Revenues, etc.**

- The procedure to be adopted by Government officers in receiving moneys on account of Government revenues or dues, granting receipts for such moneys and bringing them in the Government Account, and the bank in receiving such moneys and granting receipts for them shall be regulated by the provisions contained in Part II of these rules.

## **11. Withdrawal of money from Government Account.**

(1) Save as expressly provided by, or under these rules, or unless the Government in Ministry of Finance (Department of Expenditure) otherwise direct in any case, moneys may not be withdrawn from the Government Account other than against cheques issued by an Accounts Officer on an account opened in his favour, or by a cheque drawing D.D.O. on an assignment Account opened in his favour, at a specified branch of the accredited bank. In so far as civil Ministries or Departments

are concerned, such accounts shall be opened under orders issued by the Financial Adviser of the Ministry or Department concerned in consultation with the Controller General of Accounts.(2)A cheque drawing D.D.O. functioning under the scheme of departmentalisation of accounts may withdraw money for such purposes as may be prescribed by the Controller General of Accounts by general order.Provided that the Controller General of Accounts may permit withdrawal by any particular cheque drawing D.D.O. for any other special purpose.Note. - In so far as cheque drawing D.D.Os. functioning under Central Public Works Department and Departments for which the provisions of Central Public Works Account Code are authorised to be followed, and under Forest Department are concerned, the purposes detailed in the Central Public Works Account or code applicable to Forest Department may be deemed to be those approved by the Controller General of Accounts under the provisions of this sub-rule.(3)An Accounts Officer and or cheque-drawing D.D.O. shall not draw a cheque for withdrawal of money for any purpose unless the claim for withdrawal complies with the provisions contained in these rules as to the person by whom and the form in which the claim shall be preferred.Note. - Save as otherwise provided, no cheque shall be drawn until it is intended to be issued soon after.(4)No withdrawal shall be permitted on a claim for the first of any series of payments of pay and allowances to a Government servant (other than a person newly appointed to Government service) prepared by a drawing and disbursing officer unless the claim is supported by a copy of the last pay certificate (in Form G.A.R. 2) issued by the drawing and disbursing officer of the previous office in which the Government servant had served.(5)An Accounts Officer or Cheque-drawing D.D.O. shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information, unless there are specific orders of Government against disclosure of the nature, on any individual claim or type of claims in the public interest.Explanation. - In this rule, the term 'withdrawal' with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the Government.

## **12. Responsibility for moneys withdrawn.**

(1)If a cheque drawing D.D.O. receives information from the Accounts Officer that moneys have been incorrectly withdrawn and that a certain sum should be recovered in respect of any bill passed by him, he shall effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and he shall, without delay, repay the sum in such manner as the Accounts Officer may direct.(2)Subject as hereinafter provided in this rule, the procedure to be observed by a Government officer in regard to moneys withdrawn from the Government Account for expenditure shall be regulated by the provisions made in this behalf in Part III of these rules.(3)A Government officer supplied with funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accounts Officer concerned. He shall also be responsible for seeing that payments are made to persons entitled to receive them.(4)If any doubt arises as to the identity of the Government officer by whom an account of such funds shall be rendered, it shall be decided by the Government.

### 13. General instructions for handling cash.

- Save as otherwise expressly provided in these rules or in any authorised departmental regulations, the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: - (i) Every such officer (referred to in this rule as the Head of the Office) should maintain a cash book in Form G.A.R.3. (ii) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check. Exception (a). - An 'Account Payee' crossed cheque or bank draft drawn in the personal name of a recipient (Government servant or third party) by a Pay and Accounts Officer (or by a cheque drawing D.D.O.) and routed through a departmental office merely for the purpose of delivery to the recipient thereof, need not be entered by the latter office in its cash book; the delivery of such a cheque or draft to the concerned party may be recorded in, and watched through a separate "crossed cheques and bank drafts transit register." Exception (b). - Cheques issued by cheque-drawing D.D.O.s are required to be entered in a 'Register of Cheques issued' in Form G.A.R.4. Therefore, only those cheques drawn by him which are encashable in his capacity as Disbursing Officer for arranging payments in cash, need be entered in the cash book. Exception (c). - Receipts in the form of local cheques, or demand drafts (to be crossed) in favour of Pay and Accounts Officers (or endorsed in their favour as per Note 2 under rule 18) accepted by non-cheque drawing D.D.Os need not be entered in the Cash Book but should be entered in the Register of Valuables (Form G.A.R. 5) and remitted into the accredited bank duly supported by challans for credit to Govt. Account. {Refer Correction Slip 20(iii)} The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct. {Refer to Correction Slip 24} Exception: In order to minimise the balance under 'Traffic Suspense - Cash-in-Transit' at the close of financial year, Ministry of Railways may keep their cash books open for the month of March each year upto 18th April for N.F. Railway, and upto 10th April in respect of other Indian Railways. (iv) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day. (v) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items. (vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The Head of Office should initial every such correction and invariably date his initials. (vii) A Government officer who handles Government money should not, except with the special sanction of the Head of Office be allowed to handle also in his official capacity money which does not belong to the Government.

Where under any special sanction, a Government officer deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of the Government Account.(viii)The employment of peons to fetch or carry money should be discouraged. When it is absolutely necessary to employ one for this purpose, a man of some length of service and proved trust worthiness should only be selected and in case where the amount to be handled is large, one or more guards should accompany the messenger.Note 1. - The duties imposed by clauses (ii) to (vi) of this rule on the Head of Office may be entrusted to a subordinate gazetted officer nominated by the Head of Office for this purpose.Note 2. - The cash books should be bound in convenient volumes and their pages machine numbered. Before bringing a cash book into use, the Head of Office or the officer nominated by him under Note 1 should count the number of pages and record a certificate of count on the first page of the cash book.Note 3. - If large number of bank drafts, cheques are received by any departmental office, receipt thereof and remittance into bank need not be entered individual item wise in the cash book. It would be sufficient if the total of the daily entries pertaining to the same classification from a register of valuable (Form G.A.R. 5) maintained for the purpose is carried to the cash book giving cross reference in the latter to the serial numbers thereof in the former.Note 4. - Cash and other valuables held in safe custody, on behalf of the Government, by a departmental officer or drawing and disbursing officer should be kept in an adequately strong cash chest or almirah (where, necessary, even embedded in the wall). The type of cash chest to be used for the purpose may be decided on the basis of the amount of cash and other valuables generally required to be kept therein in safe custody, and other relevant circumstances, such as general state of security of the premises of the office, the areas in which it is located, etc. The cash chest/ almirah should be secured by two locks of different patterns so that the keys of one do not fit into the other. The keys of such locks should be kept in different persons custody where practicable; and in any case, should be kept apart from that of the other lock so that the chest will not be accessible to unauthorised persons. The chest should not be opened unless both the custodians of the two locks are present for the purpose. Duplicate keys thereof should be placed in separate sealed covers and lodged with different officers of higher rank than the custodians of the chest. Wherever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.A duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, the keys must be sent for examination and returned under fresh sealed covers to the respective officer / bank with whom they are meant to be lodged, and a Note kept in the register that they have been inspected and found intact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occasion when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.Subject as provided in the preceding paras of this Note, the detailed procedure to be observed with regard to the custody of Government money in the possession of the departmental officers may be laid down by departmental regulations.

#### **14. Adjustment of transactions of the Government with a State Government.**

- No transactions of the Government with a State shall be adjusted against the balance of the Government except in accordance with such directions as may be given by the Controller General of



Accounts on the advice of the Comptroller and Auditor General of India to regulate, the procedure for the accounting of such transactions.

## **15. Extent of responsibility of the Reserve Bank in connection with the business of Government.**

- Nothing contained in, or in the application of these rules shall have effect so as to impose upon the Reserve Bank in connection with the business of the Government any responsibility not imposed upon it by the terms of the agreement referred to in rule 3. Note. - The bank will be kept open for the conduct of Government transactions on a recognised holiday, or beyond normal business hours on any day (e.g. on the last working day of March every year), if so required by the Controller General of Accounts, or by any authority or authorities nominated by him.

## **16. Authority competent to frame departmental regulations for detailed procedures under these rules.**

(1) Where, under the provisions of these rules, detailed procedure with respect to any matter is required to be prescribed or regulated by departmental regulations, such regulations relating to particular departments shall be made by the Government, or with the approval of the Government, by such departmental authorities as may be authorised by the Government to act in this behalf. (2) Nothing contained in this rule shall affect the validity of any order, instruction or direction contained in any authorised departmental regulation except insofar as such order, instruction or direction is inconsistent with or repugnant to any distinct provision contained in these rules.

## **17. Instructions for rounding off transactions in Government accounts.**

- The instructions are contained in Appendix No. II.

## **Part II – Receipt of Government Revenues, Dues, etc. and Crediting them into the Government Account**

### **18. Acceptance of Government revenues, etc. by departmental officers.**

- Government revenues, dues or other moneys receivable on Government account may be realised in cash (namely, in legal tender coins or Notes), or by cheques or drafts drawn on any local branch of a scheduled bank or by money orders or postal orders or in such other form as may be prescribed by Government. Revenues and dues of the Government are generally received by departmental Officers or by specified branches of the accredited bank in the form of crossed local drafts or local cheques or in cash unless otherwise specifically ordered. Unless specially authorised to receive higher amounts in cash, departmental officers may normally receive cash upto an amount not exceeding Rs. 100 in each case. Note 1. - The term 'local branch' as used in this rule and in rule 19, means a branch of a bank located at the station in which (a) a departmental officer with cheque drawing powers or (b) a

Pay and Accounts Officer accredited to a departmental officer without cheque drawing powers, in whose favour (by official designation) the instrument is to be drawn or (c) the specified branch of the bank is situated. Note 2. - Such instruments being accepted by departmental officers not having cheque drawing powers, should be drawn in favour (indicating official designation) of the concerned Pay and Accounts Officers. However, when cheques or bank drafts are received in the name of departmental officers under any Act or rule or otherwise, these may be endorsed by them for payment to their respective Pay and Accounts Officers. Revenues and dues received in cash by such departmental officers functioning at places other than those of their Pay and Accounts Offices may be remitted to the latter office by means of crossed bank drafts, for being credited into Government Account. Note 3. - Notwithstanding the above provisions, and the provisions of rule 19, a Ministry, Department and, or union territory in consultation with the Controller General of Accounts may specify that only bank drafts (but not cheques) should be tendered in payment of Government dues to any category of or all its departmental officers wherever this is not contrary to the provisions of any Act under which the dues are realised; or the Controller General of Accounts may on his own, stipulate similarly in respect of certain categories of departmental officers.

## **19. Cheque, bank drafts tendered in payment of Government revenues, dues, etc.**

(1)(a) Cheques, bank drafts drawn on local branch of a scheduled bank may be accepted by departmental officers or by the specified branch of the accredited bank or by a bank specially notified for the purpose, in payment of Government dues or in settlement of other transactions with the Government, subject to the provisions of special instructions, if any, issued by a Ministry, Department and, or union territory, in consultation with the Controller General of Accounts, relating to any specific type of dues being followed. The cheques, bank drafts, should be crossed by the drawer before tendering. However, until they are cleared, the Government cannot admit that payment has been received; consequently, the receipt of the cheque alone may be acknowledged when it is tendered. A formal payment receipt shall be given to the tenderer (or sent to his address wherever such an arrangement is envisaged by the department, or bank) after the cheque or draft has been cleared. The preliminary acknowledgement of the receipt of the cheque or draft, will be given in the form indicated below by the departmental Officers: - "Received cheque/ draft number \_\_\_\_\_ for Rs \_\_\_\_\_ drawn on \_\_\_\_\_ on account of \_\_\_\_\_". Note 1. - The bank reserve to itself the right to refuse to accept cheques or drafts, collection of which in its opinion cannot reasonably be undertaken. If, however, a bank draft drawn on a branch of a bank is tendered at the same (i.e. the drawee) branch for being credited to Govt. account, the receipted challan may be delivered to the tenderer on the same day, if the draft is otherwise in order. {Refer Correction Slip 11} Note 2. - Metal or paper token or a preliminary acknowledgement as above will be issued by the bank to the depositor to facilitate delivery of the receipted challan to him in due course. (b) In the event of the cheque or draft being dishonoured, the fact shall be reported at once to the tenderer with a demand for payment in cash and the dishonoured cheque or draft should be returned to the tenderer on surrendering the preliminary acknowledgement of the receipt of the cheque or draft or any token previously granted. The Government cannot, however, accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque or draft has been dishonoured. Note. - The challan accompanying the cheque or draft and presented to the bank

should not be returned to the tenderer when the dishonoured cheque or draft is returned to him but should be retained and destroyed in due course.(c)In the case of Government dues which are payable by a certain fixed date, the person desiring to make payments by means of cheque or bank draft must take suitable precaution to ensure that his cheque or draft reaches the bank or the departmental office concerned in good time, keeping in view the provisions of rule 20 (i) and (ii). The bank, and, or departmental office may, at its discretion, refuse to accept -(i)cheques or drafts tendered on the last day to the former, and on the last two working days to the latter respectively; and, or(ii)cheques or drafts which require clearance at the inter-bank clearing house before credit can be afforded to Government Account, if and when work of such clearing house is disrupted or apprehended to get disrupted so as to impede realisation of credit thereof by the due date.Explanation. - For the purpose of this rule and rule 20 "working day" shall be deemed to be a day on which the departmental office and the bank are both open for transacting their respective ordinary business.(2)The Government may, in relation to any particular class of transactions involving payment of Government dues, issue orders varying or relaxing any of the conditions prescribed in this rule.

## **20. Date of receipt of Government revenues, dues etc.**

- Government dues tendered in the form of a cheque or draft which is accepted under the provisions of rule 19 and is honoured on presentation, shall be deemed to have been paid-(i)where the cheque or draft is tendered to the bank, on the date on which it was cleared and entered in the receipt scroll;(ii)where a cheque or draft is tendered to a departmental officer (in cases where such tendering is permissible or required under relevant departmental provisions) on the third working day after its presentation;(iii)if it is sent by post in pursuance of instructions to make payment by post, on the date on which the cover containing it is put into the post:Provided that, where a cheque or draft is marked as not payable before a certain date, the payment shall not be deemed to have been made until the date on which it becomes payable.Note. - The provisions of clause (iii) shall apply mutatis mutandis to payments made to the Government by postal money order or by any other recognised mode of remitting money by post, wherever such a mode of payment is authorised by any particular department.

## **21. Grant of receipt to the payer by departmental Officers.**

(1)Subject to the procedure prescribed in clause (a) of sub-rule (1) of rule 19 being observed, the Head of an office where money is received on behalf of the Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion authorise any other officer subordinate to him, whether gazetted or non-gazetted, to sign such receipts for him.Note. - It is not necessary to issue a receipt to a payer in case where the field staff of the National Savings Organisation receive moneys on account of sale of savings boxes.(2)Where money is realised not in cash but by recovery from a payment made on a bill setting forth full particulars of the deduction, receipt may be granted only if specially desired by the payer, the fact of the recovery having been made by deduction from the bill being clearly recorded on the receipt.(3)All receipts must be written in figures and in words in the original and signed in

full over the 'Cash Received Received Payment' stamps. Other copies thereof, may however, be initialled against the amount already indicated therein over the 'Cash Received/ Received Payment' stamp.

## **22. Form and custody of receipt books.**

(1) Receipt books in machine numbered Form G.A.R. 6 may be obtained from the Central Forms Store, Calcutta. This standard form shall be used by all Government officers receiving money on behalf of the Government unless any special form of receipt is prescribed by Departmental regulations to suit the convenience of any particular department or office. (2) The receipt books must be kept under lock and key in the personal custody of the Officer authorised to sign the receipt on behalf of the Government. (3) Before a receipt book is brought into use, the number of forms contained therein shall be counted and the result recorded in a conspicuous place in the book over the signature of the Government officer in charge of the book. Counterfoils of used receipt books shall be kept in his personal custody.

## **23. Issue of duplicates and copies of receipts.**

- No Government officer may issue duplicates or copies of receipts granted for money received 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 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 authorised by these rules or by special orders of the Government in which duplicates have to be prepared and tendered with originals.

## **24. Detailed procedure to be prescribed through departmental regulation.**

- Subject to the provisions of rules 18 to 23, departmental regulations may be framed for prescribing the detailed procedure to be adopted in any particular department of the Government with regard to the realisation of Government dues and granting of receipts for the money realised.

## **25. Procedure for affording transfer credit when departmental receipts are utilised for payment.**

(1) Whenever under the provisions of sub-rule 2 of rule 6 moneys received on account of revenues, receipts if the Government instead of being paid into the bank are Utilised to meet departmental payments, the gross receipts and the payments made, therefrom shall be entered as receipts and expenditure in any record that may be, kept of the payments into and withdrawal from the Consolidated Fund or Public Account as the case may be, and accounted for as such to the Accounts Officer. If the receipts are in excess of the payments made, the excess shall be remitted to the bank or Accounts Officer, as the case may be; and save where it is otherwise provided in these rules, the officer making such remittance shall Note on the challan prescribed under rule 26 the full amount of cash actually received by him and per contra the expenses met therefrom and not merely the net

receipts.(2)When the departmental officer submits a formal claim, or bill to the Accounts Officer in adjustment of departmental receipts temporarily utilised for departmental payments, the words "received payment by transfer credit to. ...." (inserting the head of account to which the amount is creditable in the portion) should be endorsed on the "Nil" claim or bill. Necessary superscription should be made on such a bill to indicate that no cash payment is sought against it.

## **26. Grant of receipted challan by the bank.**

(1)Subject as otherwise provided in these rules or unless the Government direct otherwise in relation to any particular class of transactions, any person or party paying money into the bank on Government account under the provisions of rule 19 shall present with it challan (in duplicate, triplicate or quadruplicate as specified by the concerned Ministry or Department) in Form GAR 7 showing distinctly the nature of the payment, the department or office on whose account it is made, particulars of the concerned Pay and Accounts Office, proper account classification of the credit, and where necessary, information relating to its allocation between Government Department concerned. As far as possible separate challans should be used for moneys creditable to different heads of account.(2)Save where any other arrangement has been authorised by the Government for the supply of challan forms, printed forms of challan, which may with advantage be bi-lingual, shall be supplied by the departmental officer or by the bank free of charge.Note 1. - Receipts relating to direct taxes (such as income tax, corporation tax) and indirect taxes (such as customs and excise duties) administered respectively by the Central Board of Direct Taxes and the Central Board of Excise and Customs, shall be credited or remitted by the tax payers into the Reserve Bank of India and branches of specified public sector banks at a selected centre in accordance with rule 7, using challan forms specifically prescribed under the relevant provisions of the schemes of revenue collection of these Boards.Note 2. - In making rupee deposits to the Government Account in respect of imports financed under Direct Payment Procedure applicable to various foreign loans or credits, Form GAR 8 shall be used invariably in quadruplicate.

## **27. Examination fees.**

- Fees payable by candidates in India for examinations conducted by the Union Public Service Commission or Staff Selection Commission should be remitted to the Secretary of the respective commission by means of crossed Indian Postal Orders or by such other negotiable instruments as may be notified by these Commissions with the approval of Government. Such fees in the case of candidates residing outside India may be received by the Missions abroad.

# **Part III – Withdrawal from the Government Account**

Section I : General Rules Relating to Claims for Withdrawals and Manner of Payment

## **28. Mode of withdrawals.**

- Save as otherwise specially provided in these rules or unless Government in the Ministry of Finance (Department of Expenditure) otherwise direct in any case, no withdrawal of money may be made from the Government Account except by presentation of bill in support of relevant claim for the purpose. Explanation. - A bill is a statement of claims against the Government containing specification of the nature and amount of the claim, either in gross or by items, and includes such a statement presented in the form of a simple receipt. A bill becomes a voucher only when it is receipted and stamped 'PAID'. Office copies of bills (except of regular monthly pay and allowances bill vide Note under rule 66) may be retained by each Drawing Officer bearing only his initials (and not full signatures) and the words 'office copy' prominently written thereon.

## **29. Presentation of claims.**

- Save as hereinafter provided bills drawn and presented by a departmental officer to an Accounts Officer or to a cheque drawing DDO shall themselves be duly receipted for payments. Separate receipts, duly affixed with revenue stamp wherever necessary, shall be obtained and furnished to the bill passing and paying authority at the time of receiving payment from him in respect of all other payments claimed through bills.

## **30. Claims of, and payments to Suppliers, etc.**

(1) When a person not in the Government employment claims payment for work done, service rendered or articles supplied, such claims shall, unless there are express orders of the Government to the contrary, be submitted through the Head of the Department or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded. The officer to whom such a claim is submitted, shall be responsible for Completing the necessary formalities and for making the payment with due expedition. The payment may be made by the officer by any recognised mode of payment, that is by cheque as far as possible or by bank draft, or by Cash or by postal money order at the request and expense of the payee concerned. The other relevant rules of this Section may also be observed for the purpose. A certificate to the effect that the payment has been made to the proper person and that a proper acknowledgement has been obtained and filed in his office may be sent to the Accounts Officer when the payment is made to a private party. (2) Payments to pensioners are governed by rules 319 to 374 (both inclusive) and 441 of the Treasury Rules of the Central Government. Note 1. - Payments due to contractors may, if so desired by them, be made to their banks instead of direct to contractors, provided that the department concerned obtains: (i) an authorisation from the contractor in the form of a legally valid document such as a power of attorney or transfer deed, conferring authority on the bank to receive payment, and (ii) the contractor's own acceptance of the correctness of the amount made out as being due to him by the Government; or his signature on the bill or other claim preferred against the Government before settlement of the account or claim by payment to the said bank. While the acknowledgement by a bank of cheque or draft received towards payment shall constitute 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. Nothing herein

contained should operate to create in favour of the bank any right or equity vis-a-vis the Government. Note 2. - Income tax is required to be deducted at source at the rate of 2 per cent in all cases of payment to contractors and sub-contractors exceeding Rs.10,000 in terms of the provisions of Section 194-C of the Income Tax Act, 1961 (43 of 1961).

### **31. Permanent Advances.**

- Government officers may make such payments as are authorised to be paid out of permanent advances or imprests which they are permitted to hold under orders of competent authority issued in terms of rule 90 of the General Financial Rules, 1963 subject to recoupment on presentation of bills.

### **32. Arrear Claims.**

- Claims against the Government which are not preferred within two year of their becoming due would attract the provision of rules 82 to 88 of the General Financial Rules, 1963. After relevant requirements thereof are satisfied, they may be presented to the Accounts Officer for pre-check payment; provided, further, that this rule shall not apply to claims on account of arrears of pensions, the payment of which is regulated by rule 369 of the Treasury Rules of the Central Government.

### **33. Preparation of bills.**

- The following instructions with regard to preparation of bills shall be observed. (i) Printed forms of bills as prescribed under these rules or other departmental regulations should, as far as possible, be used. Bill for all debt-head items should be drawn in separate forms printed in red ink on white paper. (ii) If, in any case, the use of a bill purely in any regional language becomes unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of payee and the nature of the payment. (iii) All bills must be filled in and signed in ink; entries and signature with ball point pens are also permissible provided the same are clear and legible. The amount of each bill should, as far as whole rupees are concerned be written in words as well as in figures. The fraction of a rupee may, however, be written in figures after the words stating the number of rupees, but in the event of there being no fraction of a rupee, the word 'only' must be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples 'Rupees twenty-six only' 'Rupees twenty-five and 25 paise'. (iv) All corrections and alterations in the total of a bill whether made in words or figures should be attested by the full signature, with date, of the person signing the receipt as many times as such corrections and alterations are made. Note. - Erasures and overwriting in any bill are absolutely forbidden and must be avoided; 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 drawing officer setting his full signature with date against each. (v) The full accounts classification must be recorded on each bill by the drawing officer, the classification in the Budget being taken as a guide. The classification should also show whether the expenditure is voted or charged; and as far as practicable, its allocation between departments or between Central Government and State Governments where necessary. (vi) Charges against two or

more major heads should not be included in one bill. Note. - This does not apply to the allowances of a Government servant drawn with pay, as in such case, the whole of the allowances, even if belonging to two or more major heads of accounts, should be drawn on a single bill, if debitable wholly to the Government. (vii) When bills are presented on account of charges incurred under any special orders, the order sanctioning the charge should be quoted and the sanction attached to the bill. (viii) Dates of payment should, when possible, be Noted by the payees in their acknowledgements in sub-vouchers and acquittance rolls. 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. (ix) When payment is desired wholly or partly by a bank draft (wherever payment by bank draft is permissible) or by cheques in favour of another payee, formal application for the draft or cheque should accompany the bill and the manner in which the payment is desired should also be indicated in the drawer's receipt on the bill. (x) the spaces left blank either in the money column or in the columns for particulars of the bill should invariably be covered by oblique lines. (xa) [ When payment is desired by different modes of payments i.e., payment advice/ Cheque/ Demand Draft/ Postal Order/ Money Order/ Cash, etc., separate bills shall be prepared by the DDOs and the following shall be clearly indicated on the top of the bills: [Substituted by Notification No. G.S.R. 412(E), dated 27.4.2017.] "Payment by (\*)" (\* payment advice or Cheque or Demand Draft or Postal Order or Money Order or Cash);] (xi) A Note to the effect that the amount of the bill is below a specified amount expressed in whole rupees, which is slightly in excess of the total amount of the bill, should invariably be recorded in the body of the bill in red ink.

### **34. Form of bills.**

- The forms prescribed for the preparation of bills relating to various classes of claims such as pay and allowances of Government servants, contingencies, and the procedure to be observed in the presentation of such claims are specified in the rules in the subsequent Sections and Parts. Note 1. - A Bill Register in Form GAR 9 should be maintained by all Heads of Offices who are authorised to draw money on bills signed by them. The register should be reviewed monthly by a gazetted officer and the result of the review recorded thereon. Note 2. - A Bill Transit Register in Form GAR 10 should be maintained by all Heads of Offices who are authorised to draw money from the Accounts Officer/ cheque drawing D.D.O. as the case may be. To prevent presentation of fraudulent bills, the register should be reviewed bi-weekly by a gazetted officer and the result of the review recorded thereon.

### **35. Signature and counter-signature on bills.**

(1) Unless Government have expressly authorised it in the case of any specified office, no payment may be made on a bill 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 signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on the bill is given by a mark or seal or thumb or great toe impression, it shall be attested by some known person. Signatures in Indian languages other than Hindi must always be transliterated. Note 1.- Bill affixed with facsimile signature of the



authorised officer presented by the Posts & Telegraphs Department for telegram and truck call charges by the municipalities and corporations for water and electricity charges and by Air India on account of their dues against Government (for passage fares, cargo and excess luggage charges), forming sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order. Similarly, the recovery claims and credit Notes affixed with facsimile signature of the authorised officer of the Marine, Shipping, Electricity and Forest departments of the Andaman and Nicobar Administration may be accepted, if they are otherwise in order. Note 2.- Unsigned bills, prepared on computer, presented by Indian Airlines on account of its dues against the Government (for passage fare, cargo and excess luggage charges) forming sub-vouchers of the contingent bills may be accepted for payment if otherwise in order. The disbursing officer should, however, maintain a record containing the complete details of journeys, etc. so that the claim when presented can be verified. (2) The Head of an Office may authorise any Gazetted Officer serving under him to sign a bill or order for him, communicating the name and specimen signature of the officer to the disbursing officer concerned. 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 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 cash book. Similar action may also be taken in case the arrangements are made due to his transfer but in that case, the prescribed verification may be made by the successor officer, soon after he takes over the new charge. (3) Bill requiring previous counter-signature shall not be presented for payments before such counter signature has been obtained.

### **36. Duplicates and copies of bills, etc.**

(1) No Government officer may issue 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 was 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, if any, in which by any rule or order, duplicates have to be prepared and tendered with the originals. (2) In the case of a bill passed by the Drawing Officer or Controlling Officer for presentation to an Accounts Officer or cheque-drawing D.D.O. as the case may be, but lost either before payment or before such presentation, the Government Officer, who drew the original bill shall ascertain from the Accounts Officer or Cheque drawing DDO that payment has not been made on it, before he issues a duplicate thereof. The duplicate copy if issued must bear distinctly on its face the word 'duplicate' written in red ink. The fact that duplicate bill has been issued shall be immediately communicated to the Accounts Officer or cheque-drawing D.D.O. as the case may be, with instructions to refuse payments on the original bill if presented. Note.- For the purposes of this rule, the Accounts Officer or cheque-drawing DDO, on receipt of a request from any Drawing or Controlling Officer shall, after due verification from his records, furnish a certificate in the following form:- "Certified that Bill No..... dated ..... for Rs.....(Rupees .....) reported by ..... (Drawing Officer) to have been drawn by him in favour of ..... has

not been paid, and will not be paid if presented hereafter".(3)When any kind of bill is required to be prepared in duplicate or triplicate, only one copy shall be signed or counter-signed in full and the other copy or copies may be only initialled. Only the original copy shall be sent Accounts Officer or cheque-drawing D.D.O. for payment.

### **37. Stamps for receipts**

- Receipts from all sums exceeding Rs.20 must be stamped under section 3 read with item 53 of Schedule-I of the Indian Stamp Act, 1899 (2 of 1899) unless they are exempt from stamp duty. Note 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 to the gross claim preferred therein. Note 2.- Receipts for payment made outside India should be obtained from the payees and stamped in accordance with local laws, if any, governing the stamping of such receipts.

### **38. Source from which cheque books are to be obtained.**

(1)Subject as hereinafter provided in this rule, cheques on the accredited bank shall be drawn on forms contained in cheque books supplied by the Accounts Officer or cheque-drawing D.D.O. concerned. Cheque books are not to be obtained from the bank for the purpose.(2)Drawing Officers of the Defence, Railways and Posts and Telegraphs shall obtain their supplies of cheque books under departmental arrangements.(3)Accounts Officers specially authorised by the Government to write cheques by means of cheque perforating machines may obtain their supply of, cheque forms by requisition from the Deputy Controller of Stamps, Central Stamp Stores, Nasik Road. Such cheque forms shall be in continuous lengths and shall not be bound in books.

### **39. Intimating branch bank regarding cheque book to be used.**

(1)The Accounts Officer or cheque-drawing D.D.O. shall notify to the branch bank upon which he draws, the number of each cheque book which, from time to time; he brings into use and the number of cheques it contains. The bank will keep a record of these particulars for verifying the genuineness of the cheques presented for encashment. Note. - Where cheques are authorised to be written by means of cheque perforating machines, there will be no separate book number on the cheque forms. In such cases, the numbers assigned to cheque forms intended to be used during a particular period shall be intimated to the relevant branches of the accredited bank by the concerned Principal Accounts Office.

### **40. Scrutiny, safe custody and surrender of cheque books.**

(1)Cheque books shall, on receipt, be carefully examined by the drawing officer who should count the number of forms contained in each and record a certificate of count on the flyleaf.(2)Each cheque book must be kept under lock and key in the personal custody of the Accounts Officer and cheque-drawing D.D.O. who, when relieved, shall take a receipt for the exact number of cheques made over to the relieving officer.(3)In cases where withdrawal of funds by cheques is no longer

necessary, all the cheque forms of cheque books which remain partly or wholly unused shall be surrendered to the Accounts Officer who will put to proper use the books which are wholly unused after either taking them on stock under intimation to the Principal Accounts Office and destroy by incineration the partly used ones under personal supervision after keeping Note of the fact in the relevant records under proper attestation.

#### **41. Intimating branch bank about loss of cheque book, bank cheque form.**

- The loss of a cheque book or a blank cheque form shall be notified promptly to the branch bank with which the Accounts Officer or cheque drawing D.D.O. concerned has his account.

#### **42. Instructions for indicating amounts of cheques.**

- All cheques shall have written across them in words at right angles to the type, a sum a little in excess of that for which they are drawn; 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. The amount shall be written in the manner prescribed for bills in clause (iii) of rule 33 and no abbreviation such as eleven hundred for 'one thousand one hundred' is permissible. Note 1. - In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the words 'one' into 'four' by prefixing an 'f' changing the 'e' into 'r', the figures being easily altered to correspond. The word 'twenty' written carelessly has also sometimes been changed into 'seventy', the drawer of a cheque in which these words occur should, therefore, so write them as to make the fraud impossible. Note 2. - The cross entry is not necessary if the amount in words is type perforated by special cheque writing machine. Note 3. - There is no bar on cheques being drawn for less than Rs. 10. However, in the case of the Postal Section of the Posts and Telegraphs Department, the lowest sum for which a cheque may be issued is Rs. 100. Note 4. - All cheques should be written and signed in indelible ink only.

#### **43. Attestation of corrections, alterations in a cheque.**

- All corrections and alterations in a cheque shall be attested by the drawing officer over his full signature.

#### **44. Types of cheque forms.**

(1) Cheque drawn in favour of Government offices or Departments or payment on account of interdepartmental or inter-Governmental dues shall be crossed and the words "for credit to Government account and not payable in cash" written between the lines. Note. - A distinct format for this type of cheques, bearing the superscription "Government Account" has been approved by the Controller General of Accounts for use by the Accounts Offices and also by cheque drawing D.D.Os who have to pay telephone bills through cheques of this category in terms of rule 114 and are functioning under the scheme of departmentalisation of Central (Civil) Accounts for the purpose of payment of interdepartmental, inter-Governmental claims. These cheques are not negotiable and

not payable in cash but creditable to Government Account only. These special cheque forms, therefore, do not require to be crossed as indicated in this sub-rule.

(2) Cheques payable to Government officers to enable them to make disbursement in cash, such as of pay and allowances of establishments, of contingent expenditure on behalf of the Government, shall be issued in favour of the disbursing Government officer concerned by designation, the word "only" being added after the designation of the payee officer on the cheque. Such cheques shall bear the superscription "not transferable" on the top and are not negotiable.

Note 1. - A distinct format for this type of cheques bearing the superscription "Not-Transferable" has also been approved by the Controller General of Accounts for use by Accounts Offices and by cheque-drawing D.D.Os under the scheme referred to in the Note under sub-rule (1).

Note 2. - In the case of such cheques, the payments will be made to the payee or to his messenger holding a letter or authority for proper identification. The specimen signatures of these officers will be supplied to the bank in advance and care will be taken by the bank to see that the signature given as discharge on the cheque agrees with the specimen signature on its records.

(3)(a) Subject to the provisions of clause (b), all cheques towards payment or personal claims of Government servants, pensioners, contractors, suppliers and public sector companies and corporation shall be drawn as payable to or order of the payee.

(b) Cheques coming within the purview of clause (a), if drawn on the bank shall be crossed with the superscription "Account Payee only" wherever the amount exceeds Rs. 1000 in regard to salary cheque, or wherever the amount exceed Rs. 500 in respect of non-salary cheques. Such non-salary cheque for an amount not exceeding Rs. 1000 may, however, be issued as open cheque if so desired by the payee but only as order cheque. It should be ensured that no payee makes it a practice to get uncrossed cheques in his favour as a matter of course.

{Refer Correction Slip 23}

Note 1. - A distinct format for this type of cheques bearing the words "Pay to..... or order" on its body has been approved by the Controller General of Accounts for use by Accounts Offices and cheque drawing D.D.Os under the said scheme.

Note 2. - Government servants are permitted to receive their salary in cash or by cheque at their option. Acquittance for the payments made to them shall be obtained in accordance with the provisions of rule 92 of these rules. An option, in this regard will, however, be exercised in March every year for the ensuing financial year. Payments other than of salary will also be made by the same kind of payment as of salary. However, in bases where salary is payable in cash, other payments like house building advance may nevertheless be paid by cheque if these are heavy and where specifically requested for in writing by the payee.

Note 3. - In cases where the working of any bank accredited to a Ministry, Department or Union territory is affected by go-slow and timely payment of salary and other payments is likely to be delayed, the officers and staff getting salary by cheques may be issued 'open' instead of 'Account Payee' cheques even when the amount to be paid in a case exceeds Rs. 1000. For this purpose, the provisions contained in clause (b) of sub-rule 3 may be relaxed by the Chief Controller of Accounts or Controller of Accounts or Deputy Controller of Accounts with the approval of the Financial Adviser in respect of payments to be made at the headquarters of the Ministry or Department. At other places, similar action may be taken by the concerned Pay and Accounts Officer with the approval of the Head of Department, subject to the condition that whenever such relaxation is granted, a report to that effect is immediately furnished to the Chief Controller, Controller of Accounts or Deputy Controller of Accounts, as the case may be. This procedure may also be followed by the relevant offices in the Posts and Telegraphs, Defence and Railway Departments.

Note 4. - 'Open' cheque will invariably be made over to the individual payees through the concerned Drawing and Disbursing Officers who would be responsible for

obtaining their acknowledgement in the register in Form GAR 11.

#### **45. Period of validity of a cheque.**

- Cheque shall be payable at any time within three months after the month of issue; thus a cheque bearing any date in January is payable at any time upto 30th April. Note. - The provisions of this rule do not apply to cheques drawn on local banks by the Indian Missions and Posts abroad. The period of currency of cheques in these cases will be determined according to local regulations of the country concerned.

#### **46. Procedure for revalidation of a time-barred cheque, etc.**

(1) A time-barred cheque may be received back by the drawer and in a case where its amount was not cancelled and written back in the accounts in accordance with the provisions of sub-rule (2) of rule 47 and it is not older than one year from its original date, may be revalidated under the signature of the drawer by changing the date; otherwise, a new cheque may be issued in lieu thereof, after he satisfies himself about the reasons for its non-encashment and also justification for revalidation or issue of a new cheque in lieu. The fact of receipt of the time-barred cheque and action taken should be Noted on its counterfoil and in the register of cheques delivered; and in the latter case, necessary cross reference should be given in the new counterfoil. Where the drawer of the cheque is a cheque drawing D.D.O., he should deface it suitably and forward it to the Pay and Accounts Office along with the list of payments, in support of the item representing the drawal of the new cheque. (2) In the event of the non-return of the time-barred cheque to the drawer, the drawer should, on the expiry of the prescribed period of 3 months after the month of issue of the cheque, request the payee either to return the cheque or explain the causes for its non-return and take further action, as may be necessary, in terms of the provisions of rule 47 or 48, as the case may be.

#### **47. Procedure for cancellation of a cheque.**

(1) When it is necessary to cancel a cheque, (i) in cases where the cheque is not issued, its cancellation should be recorded with dated signature on the counterfoil and the cheque should be destroyed; (ii) where it is issued and withdrawn, after similar Note on its counterfoil, it should be defaced; and forwarded to the Pay and Accounts Office where the drawer is a cheque-drawing D.D.O.; entries in the accounts should be suitably reversed; (iii) if the cheque is not in the drawer's possession after satisfying himself with reference to his records (namely payment and error scrolls and register of cheques delivered) that it is not paid, he should promptly send an intimation by registered post (acknowledgement due) to the branch bank on which it is drawn to stop payment of the cheque. In case the drawer is a cheque drawing D.D.O., he should inform the Pay and Accounts Office. If the currency of the cheque has not expired at the time of sending the intimation, the bank shall acknowledge in writing in the form indicated in clause (i) of sub-rule (2) of rule 48 that it has kept a Note of the 'stop payment' order. (2) A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule (1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts. Note. -

Fan-fold cheques used in the Defence Accounts Department and cheque forms in continuous lengths permitted to be used by certain offices under the provisions of sub-rule (3) of rule 38 have no counterfoil. The cancellation of such cheques, should, therefore, be recorded by the drawing office on the copy of the schedule of cheques issued and the register of bill payments, as the case may be.

## 48. Lost cheques.

(1) A request for the issue of a cheque in lieu of a cheque alleged to be lost, may be entertained if the request is received by the Pay and Accounts Officer or Accounts Officer or cheque-drawing D.D.O. who had issued the original cheque, within a period of one year from the date of issue of the original cheque, irrespective of the date on which the relevant claim had accrued. However, the concerned Principal Accounts Officer may, nevertheless, order entertainment of such a request received by the Pay and Accounts Officer or Accounts Officer or cheque-drawing D.D.O. within a period of 3-1/2 years from the date on which the relevant claim had become due, wherever this is beneficial. (2) The Pay and Accounts Officer shall proceed with a request relating to a cheque issued by him and which satisfies the above conditions in the manner stated below: (i) The Pay and Accounts Office should send an intimation by registered post, acknowledgement due, to the bank drawn on regarding the alleged loss of the cheque and advise it to stop payment if the cheque alleged to have been lost is presented for payment thereafter. If the currency of such a cheque has not expired in terms of rule 45 *ibid* at the time of sending such an intimation, the bank shall acknowledge in writing in the following form, that it has kept a Note of the Stop Payment Order: - "We acknowledge receipt of your letter No ..... dated ..... and advice having Noted to stop payment of cheque No ..... dated ..... for Rs ..... Rupees..... favouring..... In this connection, it is certified, that cheque No. ....dated ..... for Rs. .... reported by the drawing officer to have been drawn by him on this bank in favour of..... will not be paid if presented thereafter." In case, however, the currency of the cheque alleged to have been lost has expired when the intimation regarding loss of cheque is sent to the bank, no acknowledgement of the Stop Payment Order may be insisted from the bank. The postal acknowledgement may be treated as sufficient for the record of the Pay and Accounts Office. (ii) The Pay and Accounts Officer should satisfy himself with reference to the records maintained in his office such as the payment or error scrolls received from the paying bank and register of cheques delivered, that the payment of the cheque in question has not been made. He should also keep a suitable Note on the counter-foil of the lost cheque and against the relevant entries in the register of cheques delivered and paid voucher, regarding the Issue of a fresh cheque in lieu of the lost one. (iii) The Party requesting for the issuance of a fresh cheque in lieu of the lost one should execute an indemnity bond in Form G.A.R. 12. However, in the case of a Government Department, Public Undertakings wholly owned by Government or the bank, the execution of such an indemnity bond is not necessary but a fresh cheque should, in these cases, be issued only on receipt of a certificate that the cheque alleged to have been lost was not received by them or having received the same, it was lost and further that it will be returned to the Pay and Accounts Office if found afterwards. (iv) on completion of the requirements in clauses (i) to (iii), the Pay and Accounts Officer may issue a fresh cheque in lieu of the lost one under intimation to the drawee office. Note: If the currency of the lost cheque expires on Saturday, the Pay and Accounts Officer shall also verify the scroll of cheques paid for the subsequent working day of the bank for purposes

of clause (ii) and sub-rule (3). (3) When cheque drawing D.D.O. reports to the paying branch of the bank about a cheque issued by him having been lost, the bank shall record a 'Stop' against the cheque and issue an acknowledgement in the form given in clause (i) of sub-rule 2. On receiving a copy of this acknowledgement from the said cheque-drawing D.D.O., the Pay and Accounts Officer concerned will after verification of his relevant records such as register of cheques delivered and after keeping a suitable Note against the relevant entry in that register, issue a nonpayment certificate to the cheque drawing D.D.O. in the following form: - "Certified that cheque No. \_\_\_\_\_ dated \_\_\_\_\_ for Rs. \_\_\_\_\_ reported by (the drawing officer) to have been drawn by him on ..... branch of ..... bank in favour of \_\_\_\_\_ has not been paid". The cheque-drawing D.D.O. will Note particulars of the non-payment certificate received by him against the relevant entry in the office copy of the list of payments, to indicate that the original cheque has not been paid and it has been 'stopped' from payment. A similar Note will also be made by him on the counterfoil of that cheque and office copy of the relevant paid voucher before issuing a fresh cheque in lieu thereof. Provisions of clause (iii) of sub-rule 2 will be followed for the purpose of issue of a fresh cheque and the number and date of the fresh cheque will also be Noted on the list of payments, paid voucher and counterfoil of the old and cancelled cheque. While the paying bank need not thus issue 'non-payment certificate', there will be no change in their responsibilities in regard to lost cheques. All usual precautions will continue to be exercised by them with a view to ensuring that a cheque in respect of which 'stop' advice has been received, is not subsequently paid. (4) If it is found afterwards, that the original cheque had been paid, the Pay and Accounts Officer will take up the matter with the paying branch telegraphically and stop payment of the renewed cheque if not already paid. He will also reverse the entries made in the relevant record (including counterfoils) on this account on receipt of confirmation of this fact from the paying branch. In case the renewed cheque is reported to have been paid by then, he will place the paid amount under the head of account "858-Suspense Accounts-Suspense Account (Civil)-cheques cancelled but paid" till the matter is investigated and the amount is recovered or written off. The paid cheque will also be removed from the payment scroll and kept in the personal custody of the Pay and Accounts Office till then. In case the fact of such payment is noticed by the drawing and disbursing officer, he will report the matter immediately to the paying branch and inform the Pay and Accounts Officer accordingly by a telegram for further action.

## 49. Date of payment.

(1) For the purpose of this rule, payment realised by the payee by encashing a cheque revalidated in terms of sub-rule (1) of rule 46 or a fresh cheque obtained in terms of sub-rule (1) of rule 48 shall be treated as payment realised by encashing the original cheque. Without prejudice to the provisions of rule 190 of the General Financial Rules 1963, the date of payment when payment is made by a cheque of the type referred to in clause (a) of sub-rule (3) of rule 44 will be reckoned as -(i) the cheque is handed over to the payee or to his authorised messenger, (a) the bank's working day next to the date of the cheque if the cheque does not bear superscription in terms of Note 2 or (b) the specific date superscribed in terms of Note 2 on the cheque, as the case may be; or (ii) if it is posted to the payee in pursuance of a request for sending it by post, the date on which the cover containing it is put into the post or the date under sub-clause (b) of clause (i), whichever is later. (2) Wherever payment is arranged by means of a bank draft to a payee located at a station different from that of

the authority competent to draw relevant cheque (against which the draft is purchased), the date of payment will be reckoned as -(i) date on which it is handed over to the payee or his authorised agent (presuming that no undue delay is caused by the payee in this regard) or the specific date superscribed in terms of Note 2, if the latter date is later; or (ii) if it is posted to the payee, the date on which the cover containing it is put into the post or the said specific date whichever is later, as the case may be. Note 1. - Payment made by Government by postal money order or by any other recognised mode of remitting money by post shall be reckoned as having been made on the date on which the receipt for the money is issued by the post office. Note 2. - The superscription "payable on or after. . ." (specific date of payment to be indicated in the blank space) may be recorded on cheques wherever necessary. 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. In the case of a bank draft also, similar superscription could be got endorsed by the bank. (3) Cases of payment of Rs. 1 crore and above to a public sector undertaking/ Government aided institution, have to be authorised by the concerned PAO at New Delhi through the Reserve Bank of India, New Delhi, which will afford credit to the bank (current) account of the beneficiary by affording contra-debit to the Ministry's/ Department's account with the Reserve Bank. The date of payment in such cases will be the date indicated against the relevant entry in the payment scroll rendered by the Reserve Bank.

## **50. Letters of Credit against assignment accounts, etc.**

- (1) The Accounts Officer concerned shall communicate to the relevant branch of the accredited bank, the amount of quarterly assignment authorised in favour of cheque drawing D.D.O.s rendering account to him. A fresh letter of credit, issued after expiry of the period prescribed in the earlier letter of credit will be treated as an addition to the unspent balance of the earlier letter of credit. The Pay and Accounts Officers, while communicating the assignment for the second and subsequent quarters should indicate not only the amount assigned for that quarter, but also the progressive total of alignment upto the end of the quarter so that the bank is able to ensure that the total cumulative drawals from the beginning of the year do not exceed the total progressive assignments. However, the assignment remaining unspent as at the end of a financial year is not to be carried forward to the first quarter of the next financial year. The paying branch is responsible to ensure that at no time the amount assigned in the letter of credit is exceeded by the payment of any cheque. The cheques actually issued during the last quarter but presented for payment during the next quarter (within the period of validity) will be taken by the bank against the assignment of the year in which they were drawn and not against the assignment of the year in which they are paid. (2) A drawing officer in whose favour an assignment account has been opened in the accredited bank, is not permitted to draw the whole amount and place it in a separate account in the bank or in a private account. Note. - It is not also permissible to draw cheques and deposit the amount in the department's cash chest at the end of the year for the purpose of showing the full amount of the grant as utilised.



## **51. Specimen signatures and other safeguards.**

(1) Every Government officer who is authorised to (i) sign or countersign bills shall send a specimen of his signatures to his Accounts Officer through some superior officer or predecessor whose specimen signature is already with the Accounts Officer and (ii) draw cheques, shall send specimen of his signatures similarly to the branch bank concerned (and also to the Accounts Officer in cases where the officer is cheque-drawing D.D.O.). When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Accounts Officer and bank concerned. (2) Specimen signatures when forwarded on a sheet of paper, other than the forwarding letter itself, must be duly attested by the officer signing the forwarding letter. Note. - The Mint Masters are exempted from circulating the specimen signature of their officers issuing Mint Out-turn Certificates payable at the bank.

## **52. Comparison of signature with the specimen, etc.**

- (i) With regard to claims presented, the signature of the drawing officer shall be compared carefully with his specimen signature received under rule 51 before payment is ordered. Note. - Specimen signatures received should be carefully pasted in guard files which must be kept in the personal custody of the Accounts Officer and cheque drawing D.D.O. (2) Special precautions must be taken as regards all bills and documents showing signs of alteration and if such documents be frequently received from any office, the attention of the Head of the Office shall be formally drawn to the irregularity. (3) No document bearing an erasure can be accepted and payment on such documents shall be refused and a fresh document called for.

## **53. Special seal to be affixed on payment authorities.**

- All orders and authorities for payment wherever required to be issued from one Accounts Office on another (e.g. Pension Payment authority) will be stamped with a special seal, which will remain in the personal custody of the officer signing them, and specimen impression of the seal duly attested will be supplied to all Accounts Officers concerned. Note. - The provisions of this rule are not applicable to payment orders issued by or upon Defence Accounts Officers.

## **54. Payment by postal money order.**

(1) In case in which money due by the Government is paid by Postal Money Order, the cost of remittance shall, in the absence of any special rule or order to the contrary, be borne by the payee. (2) Wherever money is withdrawn by departmental officers under these rules, from Government Account for payment, such as to a refundee in cash, and the claimant does not receive it (or arrange to receive it) within a month from the date of drawal in spite of intimation thereof, and where individual payments are of value upto Rs. 100, the money may be remitted to the payee by postal money order irrespective of whether a request to this effect has been received from the payee or not.

## **55. Rules applicable to officers in charge of Military Treasure chest etc. in dealing with claims.**

- Unless there be anything repugnant in the subject or context, and subject to such variation or modification as may be authorised by departmental regulations, the rules contained in Rules 177 to 204 of the Treasury Rules of the Central Government shall be followed generally by officers-in-charge of Military Treasures chests, and offices of the Posts and Telegraphs department mentioned in rule 4, in dealing with claims against the Government that may be presented to them for disbursement.

## **56. Vouchers for payment.**

- Subject as hereinafter provided in this rule, a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgement of the payment signed by the person by whom or on whose behalf the claim is put forward. The acknowledgement shall be taken at the time of payment. Note 1. - As adjustment bills for 'Nil' amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such bills. Note 2. - A single receipt, stamped where necessary, given by a payee in acknowledgement of several payments or a lump sum payment, either in cash or by cheque, made to him on one occasion, shall constitute a valid quittance and the disbursing officer, in such cases, should give cross reference on all vouchers to which the receipt relates.

## **57. Certificate of payment in certain circumstances.**

- In all cases in which it is not possible or expedient to support a payment by worker or by the payee's receipt, a certificate of payment duly signed by the disbursing officer and counter-signed by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accounts Officer where necessary. 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. Note 1. - In case of articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a Note on the cover to the effect that the payment was made through the Post Office and this also covers charges for the money order commission. Note 2. - 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.

## **58. Scrutiny of claims presented to a departmental office.**

- The provisions of rules 33 and 37 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement. Note. - Cash memoranda which do not contain an acknowledgement of the receipt of money from persons named therein are not receipt within the meaning of clause (23) of section 2 of the Indian Stamp Act, 1899 (2 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 person named therein (with stamps affixed when the amount exceeds Rs. 20), or, in cases where this is not practicable, they are stamped 'paid' and initialled by the drawing and disbursing officer. The cash memoranda submitted in support of the claims for reimbursement of the cost of special medicines purchased from the market under the Medical Attendance Rules need not, however, be stamped or bear the supplier's acknowledgement.

## **59. Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers.**

(1) Every voucher must bear a pay order signed or initialled by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink. (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again. (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

## **60. Safe custody etc., of vouchers and acquittances which are not required to be submitted to Accounts Offices.**

(1) Vouchers and acquittances which are not required to be submitted to the Accounts Officer shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority. (2) The provisions of rule 109, with regard to cancellation and destruction of sub-vouchers relating to contingent expenditure shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

## **61. Overcharges.**

- Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Accounts Officer that the question of recovery from either of them may be considered.

## **62. Audit objections and recoveries.**

(1) Every Government servant must attend promptly to all objections and orders communicated to him by the Accounts Officer, Internal Check Inspecting Officer and Statutory Audit Officer. (2) When an Accounts Officer disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future till the Accounts Officer authorises the payment to be resumed. Note. - If a Government servant from whom a recovery is ordered is transferred to the jurisdiction of another disbursing officer, the orders of recovery should be passed on to that disbursing officer without delay. (3) Recoveries may not ordinarily be made at a rate exceeding one-third of pay unless the Government servant affected has, in receiving the excess, acted contrary to orders or without due justification or 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.

## **Part III – Withdrawal from the Government Account**

### **Section II. - Personal Claims of Government Servants**

## **63. Application.**

- The provisions contained in the rules in this section apply generally to personal claims such as pay and allowances of Government Servants working in Central Civil Ministries, Departments and Union territories. In their application to such claims payable at a departmental office of disbursement functioning under Defence, Railways and Posts and Telegraphs Departments, these rules are subject to such variation or modification as may be authorised by their departmental regulations.

## **64. Due date for payment of salaries.**

(1) Subject to such special orders as may be issued by the Government from time to time in relation to specified Departments or places or both, bills for monthly pay and fixed allowances of Government servants may be signed at any time not earlier than 5 days before the last working day of the month by the labour of which such pay and allowances are earned and shall be due for payment on the last working day of the month to which they relate. However, the pay and allowances for the month of March shall be paid on the first working day of April. (2) The Government may, in special cases, relax any of the conditions specified in this rule. Explanation 1. - For the purpose of this rule, 'working day' shall be deemed to be a day on which the office in which the disbursement is to be made, the Accounts/Pay & Accounts office which has issued the salary cheque and the bank are all open for transacting their respective ordinary business, so that withdrawal of moneys and disbursement thereof become practicable on the same day. Explanation 2. - In the case of an industrial establishment where payments are staggered and made on days specifically fixed for the purpose, the pay due on any of the specified days may be disbursed on the

preceding working day if the specified day on which pay is due is a public holiday. Explanation 3. - In the case of industrial establishments where disbursement of salaries to the officers and staff are not staggered but made on a single day, the amount required for such disbursement may be drawn on the day preceding the day on which the disbursement is to be made if the latter day happens to be a half working day subject to suitable overnight security arrangements being made for the safe custody of the amounts drawn. Note 1. - In the following cases, monthly bills for pay and allowances may be signed and presented earlier than 5 days before the last working day of the month: -(a) the monthly salary bills to be presented at the offices of the departmental Pay and Accounts Officers and cheque drawing DDOs may be signed well in time to ensure that they reach the concerned office by the 20th of the month to which the bills relate; (b) the monthly bills or pay and allowances of all Government servants posted at localities remote from the station of the concerned drawing and disbursing officer, to whom remittances of the monthly salary, even by the quickest possible means, cannot reach within a reasonable time, say, the first seven working days of the next month, and also such bills in respect of Government servants who are on tour and payment is required to be made to them at the station where they are on tour, may be presented to the Accounts Officer, or Cheque Drawing DDO as the case may be, not earlier than the 15th of the month to which the pay and allowances relate so as to obtain the necessary outstation bank drafts to arrange for the despatch so as to reach the claimants within the first 7 working days of the next month, or in case of absence of banking facility at the remote locality for encashing cheques, or bank drafts, in order to arrange remittance in such other manner as may be authorised. Note 2. - In the case of the Indian Missions abroad, pay and allowances of the locally recruited staff may be disbursed in accordance with the local laws and customs.

## **65. Cases in which drawal and disbursements for part of a month permitted.**

- In the following cases separate bills may be presented for pay and allowances (including for joining time, if any) or leave salary due for part of a month and such bills may be paid before the end of the month: (a) When a Government servant proceeds on transfer, deputation, leave or vacation -(i) to or from a place outside India from or to a place in India, or (ii) from any place outside India to another place outside India. Note - If a Government servant is permitted to draw his leave salary in India, he will not be paid upto the date of his relief but will be allowed to draw his pay and allowances for the broken period of the month along with the leave salary for the rest of the month. (b) When a Government servant is transferred to another account circle; or within the same account circle when involving change of drawing and disbursing officer on account of transfer between or within Civil Ministries and Departments. (c) When a Government servant finally quits the service of the Government, or is transferred to foreign service or on deputation to a State Government. (d) When a Government servant proceeding on leave from a post in a country outside India, draws in that country leave salary up to date prior to that on which he leaves that country. (e) When, on occasions of local importance and following local practice. Heads of Indian Embassies, High Commissions or other Missions abroad, authorise payment of salary and allowances of the locally recruited employees for the period not beyond the date preceding the day of payment.

## 66. Form and preparation of pay and travelling allowance bills.

(1) Bills for pay, fixed allowances (including permanent travelling allowance, conveyance allowance) and leave salary shall be prepared in Form G.A.R. 13. Departments which are using data writing machines, such as the Bradma machine for the preparation of pay bills shall substitute inner pages of Form G.A.R. 13. with pages in Form GAR 13A. Bills for travelling allowance, other than permanent or fixed allowances shall be presented in Form G.A.R. 14, along with the claims in Form 14A, 14B or 14C as the case may be. Exception. - Pay and fixed allowances of President, Vice-President, Ministers and Officers appointed under the seal of the President, and non-officials appointed on Committees, etc. set up by Government will be claimed on bills in Form G.A.R. 15. Their travelling allowance claims will be presented on bills in Form G.A.R. 16. Travelling allowance claims of non-officials appointed on committees etc. by the Government will be countersigned by the officer declared as a Controlling Officer for this purpose. (2) A separate pay bill should be prepared for: - (i) establishments whose charges are debitable to different heads of account; (ii) personnel to whom salary is payable individually by cheques and (iii) group 'D' employees. Each of the bills may be prepared by including both permanent and temporary establishments, and divided into separate sections comprising the establishments and indicating the description of each section prominently, along with sanctioned number of posts included therein. (In the 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 sanction letter shall also be indicated. In cases where sanction 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 at earlier rates. Except as provided in sub-rule (4), 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 these payments are claimed shall be mentioned against the concerned Government servant in the body of the bill. The other instructions printed on the form of the bill should also be carefully followed. (3) Entries in all the money columns of the bill shall be totalled separately under each section and 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. (4) (a) Names of non-gazetted Government servants of the following categories shall be omitted: (i) all persons in Central Services Group D; (ii) all head constables and constables. (b) The Government may, in consultation with the Comptroller and Auditor-General, extend the provisions of this rule to other specified classes of establishments where entry of names in the pay bills is not essential for pre-check or audit purposes or both: Provided that in all such cases a certificate in the following form shall be endorsed on the bill, namely: - "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, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders". (c) The claims of Government servants whose names are omitted under the provisions of this rule shall not be lumped together and entered as a single item in the bills but the bills must show separately the number of employees on different rates of pay or with different designations. Note - A Pay Bill Register in Form G.A.R. 17 and abstract of Pay

Bill in Form G.A.R. 18 shall be maintained, the former being in the form of a ledger for recording the dues payable and deductions made in respect of each claim for pay and allowances of a Government servant and the latter being an abstract of pay and allowance bills presented for payment. No office copy of a regular monthly pay and allowances bill need be maintained, but a Bill check register in Form G.A.R. 19 shall be maintained, which will be made use of in preparing the section wise acquittance rolls in large establishments where pay is disbursed through Section Supervisors. In small establishment where pay is disbursed directly by the cashier, this register is not required, but net total can be copied out on acquittance roll from each bill.

## **67. Absentee statement.**

- The monthly bill shall be supported by an absentee statement in Form G.A.R. 20 if a Government servant, other than that belonging to any of the categories covered by sub-rule (4) of rule 66 was absent during the month either on special duty or suspension, or with or without leave other than casual leave, or when a post is left vacant substantively. This statement is required to be submitted only in respect of long leave chains/ spells and other long-term vacancies caused due to death, suspension, transfer, deputation etc. against which either postings or officiating arrangements are made.

## **68. Increment Certificate.**

(1) To the first bill in which a periodical increment is drawn for a Government servant, a certificate in Form GAR 21 shall be appended. In the case of Government servants whose names are omitted from pay bill under sub-rule (4) of rule 66, such certificates need not be so attached to the pay bills but should be made available for test check during local audit. (2) Of the two alternative certificates printed in Form GAR 21, 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 such as of absence from duty not counting for increment and absence on extraordinary leave, and if he has held a 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 of certificate shall be used and it shall be supported by an explanatory memorandum showing briefly but clearly the grounds on which the increment is claimed. (3) When an increment claimed operates to carry a Government servant over an efficiency bar, it must be supported by a declaration from the authority empowered to allow the increment that it has satisfied itself that the Government servant concerned is fit to cross the efficiency bar.

## **69. Affixing prescribed certificates.**

- Claim for house rent or any other fixed allowance shall be supported by such certificates as may be prescribed by Government from time to time.

## **70. Fund deductions.**

- The duty of noting the proper deduction to be made from pay bills on account of Provident and other funds shall devolve on the drawer of the bill but no discretion is allowed in carrying out any order received from the Accounts Officer to make any particular deduction. The procedure to be followed in making such deductions is laid down in Section II of Part IV of these rules.

## **71. Income-tax deductions.**

- Deduction from pay bills on account of Income Tax shall be made strictly in accordance with the relevant provisions of the Income Tax Act, 1961 (43 of 1961) as amended from time to time and the rules and orders issued thereunder.

## **72. House rent or licence fee deductions.**

- When demand statements, (in duplicate) for licence fee of public buildings recoverable from Government servants are received from the Public Works Divisional office or any other authority in charge of such buildings, the Heads of Offices or drawing and disbursing officers shall make the necessary deductions as specified therein from the relevant bill in which pay is drawn. After the recovery is made, one copy of the demand statement shall be returned to the authority from which it was received after noting the amount (s) recovered and recording a certificate to the effect that the recovery is in order and has been made and that the emoluments are correct.(2)If the licence fee recoverable from a Govt. servant is limited to a certain percentage of his emoluments, the particulars of such emoluments shall be Noted in the remarks column of the demand statement before its return. If, after the return of the demand statement, the emoluments of the Government servant are changed retrospectively, such changes shall either be shown in the next demand statement or intimated to the authority concerned by a special letter.(3)Notwithstanding anything contained in this rule,(i)the recovery of licence fee from Government servants of the Central Government in respect of buildings belonging to a State may be made in accordance with such procedure as may be prescribed by the Government of that State, and(ii)Departments of the Central Government may, after consultation with the Accounts Officer, prescribe such detailed rules or procedure as may be necessary for recovery of licence fee in respect of such buildings under their administrative control.(4)The provisions of this rule apply mutatis mutandis to recoveries of other charges, such as additional licence fee for furniture, electric, water heating and sanitary installations and charges for consumption of water and electricity, which may, under the orders of competent authority, be recovered in the same way as, and together with, licence fee for building proper.(5)The procedure under sub-rules (1) to (4) shall not apply to the General Pool accommodation under the Control of Director of Estates. The Directorate of Estates, including its Regional offices, issue standing demand statements on receipt of which the Heads of Offices or drawing and disbursing officers, as the case may be, should make the deductions of the licence fee specified therein from the next relevant bill in which pay is drawn. They should prepare a schedule in support of the deductions made in the relevant bill and attach thereto. After booking the amount of deductions to the receipt head, the Accounts Officer will pass on the schedule to the Assistant Director (Accounts), New Delhi or the concerned Estate Manager indicating the total amount recovered and other



relevant details if any.(6)In cases where any general pool accommodation is allotted to Officers whose pay and allowances are drawn from other than Central Government's Civil Estimates i.e. Posts and Telegraphs, Railways, Defence or State Governments and other cash paying departments, licence fee recovered is required to be remitted by the respective Accounts Officer to the Directorate of Estates by cheque or draft duly supported by the detailed schedules.

### **73. Recoveries ordered by Accounts Officer.**

- Deductions on account of sums disallowed from pay or other bills by the Accounts Officer in the course of post check (or when the deduction could not be effected for any reason from the bill during pre-check) shall be made strictly in accordance with the instructions issued by him. The recovery of a sum disallowed from a pay bill may be made from the next pay bill. A sum disallowed from a travelling allowance bill may be recovered from the next payment of travelling allowance, or in cash or from the next pay bill if the Government servant concerned does not, within a month, present any other travelling allowance bill.

### **74. Attachment of debt.**

(1)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 to keep a record of such deductions in Form G.A.R. 22.(2)If 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 such Court or the Receiver, and the attached amounts in such cases, instead of being sent to the various courts which issued the orders of attachment, should be sent to the Insolvency Court or the Receiver 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 (1) of section 60 of the Code of Civil Procedure, 1908 (5 of 1908). The following is an extract of the relevant provisions of the said sub-section"60 (I) 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 third 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 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.(ia)One third of the salary in execution of any decree for maintenance;.....(1)any allowance forming part of the emoluments of any servant of the Government. .... which the appropriate Government may, by notification in the official gazette, declare to be exempt from

attachment, and any subsistence grant or allowance made to any such servant.... .....while under suspension;.....Explanation

II. - In clause (i) and (ia) 'salary' means the total monthly emoluments excluding any allowance declared exempt from attachment under the provisions of clause (e), derived by a person from his employment whether on duty or on leave.Explanation III. - 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 IV. - For the purposes of this proviso, "Wages"

includes bonus and "labourer" includes a skilled, unskilled or semi-skilled labourer.Note 2. - The following declarations have been issued by the Central Government under clause (1) of the proviso to sub-section (1) of section 60 of the Code of Civil Procedure : -(1)The following allowances payable

to any public officer in the service of the Government, or any servant of a Railway, or of a cantonment authority or a Port Authority of a major port, shall be exempt from attachment by order

of a Court: -(i)All kinds of travelling allowances.(ii)All kinds of conveyance allowances.(iii)All allowances granted for meeting the cost of(a)uniforms, and(b)rations.(iv)Allowances granted as compensation for higher cost of living in localities considered by the Government to be expensive

localities, including hill stations.(v)All house-rent allowances.(vi)Dearness Allowance or any other allowance granted to provide relief against the increased cost of living.(vii)A foreign allowance, frais de representation in the case of Diplomatic Missions, assigned to officers serving in posts

abroad.(viii)Children's education allowance (whether described as such or as children educational assistance or any other manner).(ix)All amounts paid by way of reimbursement of medical

expenses.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.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 below the proceeding rule) and the subsistence grant or allowance to such Government servant if he is under suspension, are represented by 'Y', the amount attachable will be  $(X - Y - 400) / 3$ Note 4. - The decrees awarded by Courts prior to, the first day of February 1977

would have been based upon the limit of first two hundred rupees and one-half of the remainder, in force from 4th September, 1963 or the limit of the first 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.[GIMP No. F. II (11)-B (TR)/ 77" dated 28th June, 1977]

## **75. Action to be taken with reference to a second or subsequent attachment order.**

(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 attachment orders is within the maximum limit prescribed in rule 74.(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.

## **76. Deductions which are to be effected from the non-attachable portion.**

- Any deductions which may have to be made on account of subscriptions to provident funds recognised by Government, taxes on income payable by the Government servant, dues of co-operative societies and debts due to Government should be made from the non-attachable portion of the Government servant's salary.

## **77. Procedure for recovery based on attachment orders and remittance to the.**

- Without prejudice to the appropriate provisions of the Code of Civil Procedure, 1908 (5 of 1908), the procedure to be followed by the drawing and disbursing officers in making recoveries from pay and allowances of Government servants, of amounts in compliance with attachment orders issued by Courts shall be regulated in accordance with the following rules namely: -(1)Subject as hereinafter provided in this rule, the gross amount of pay and allowances of the Government servant shall be worked out on the pay bill as usual. Wherever the payment to the Government servant is by means of cheque,, the net entitlement arrived at after making deductions on account of provident fund, taxes on income as per rule 76, shall be split into the amount attachable under the Court attachment order and the balance to be disbursed to the Government servant concerned, to enable two separate cheques to be prepared respectively for the amount to be remitted to the Court concerned and that payable to the officer. Wherever the salary is payable in cash, there is no need of any break up to be shown in the pay bill, but this may be done distinctly in the acquittance roll (Form GAR 24).(2)In the case of an attachment order issued by a Court in India against a Government servant whose pay and allowances are to be disbursed outside the local limits to which the Code of Civil Procedure, 1908 extends, the drawing and disbursing officer of the concerned Ministry, Department or Union territory in India will be responsible for drawing the amount 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.(3)In cases in which a judgment-debtor does not sign the acquittance roll and intentionally allows his pay to remain undisbursed in order to evade payment on account of an attachment order issued by a Court of law, the head of the office may draw the pay of the judgment-debtor in satisfaction of the attachment order, subject to the prescribed restrictions, and remit the amount to the court concerned.(4)The amounts drawn under sub-rules (2) and (3) shall be treated for all purposes as payment of the dues of the Government servant to that extent and particulars of the attachment order will be cited in the pay bill or the acquittance roll as an authority for the charge and the Court's receipt for the amounts shall be filed with the attachment register or such other suitable record as, may be kept by the drawing officer.

## **78. Cost of remittance to Court.**

- The cost, if any, of remittance to a Court of money realised under its attachment order shall be deducted from the amount realised and the net amount remitted to the Court.

## **79. Recoveries on account of profession tax, etc.**

(1) Recoveries from the salaries of Government servants, on account of profession tax levied under an Act of a State Government and dues of Co-operative Societies registered under the various Co-operative Societies Acts, where such Acts impose a statutory obligation on the Government to effect such recoveries, shall be made by the drawing and disbursing officer in accordance with such procedure as may be laid down by Government from time to time. (2) A drawing and disbursing officer, even when not located within the territorial limits to which any of the above mentioned Acts applies, may effect recoveries on account of profession tax or dues of a co-operative society from the salary payable to a Government servant, provided that such Government servant, in the case of dues of Co-operative societies, authorises the disbursing officer in writing, to effect such recoveries and the disbursing officer ensures, before effecting the recoveries, that the authorisation given to him by the Government servant is clear, unambiguous and has not been revoked.

## **80. First payment of pay, allowances etc.**

- When the name of a Government servant appears for the first time in a pay bill, the bill shall be supported by a Last Pay Certificate in the Form GAR 2 prescribed for the purpose; if the Government servant did not previously hold any post under the Government or is re-employed after resignation or forfeiture of past service, a certificate by the drawing and disbursing officer to the effect that the medical certificate of fitness in the prescribed form has been obtained in respect of the Government servant must accompany the bill in conformity with and if so required, by any rule or order governing the conditions of the service to which he belongs. Where the competent authority under any rule or order authorises the drawal of pay and allowances of a newly appointed Government servant for a period not exceeding two months without a medical certificate of fitness, a certificate to this effect shall be, furnished in the first pay bill. If a pensioner is re-employed, the fact shall be stated in the bill.

## **81. Issue of Last Pay Certificate in the event of transfer, deputation or foreign service.**

- In all cases of transfers, deputations and foreign service, the last drawing and disbursing officer of the Government servant should send a copy of the last pay certificate to the new drawing and disbursing officer. Other documents such as the service book are also to be sent in the case of transfers from one Ministry or Department of the Central Government to another (including Defence Posts & Telegraphs and Railways).

## **82. Place of payment.**

- Save as hereinafter provided and subject to any special procedure that may be prescribed by authorised departmental regulations, bills for pay and allowances or leave salary are ordinarily payable only where the drawing and disbursing officer who draws the claims is stationed. Note. - In cases where a Government servant is on tour and payment has to be made to him at the station where he is on tour, the drawing officer shall remit the amount to him by bank draft at par or Postal Money Order, 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. (2) Nothing contained in this rule shall have the effect of withdrawing any concession that has been or may be allowed by the Government to an individual Government servant, or class of Government servants for drawing a part of their pay at places other than their headquarters.

## **83. Drawl of arrears pertaining to a post held previously.**

- The pay and allowances due in respect of the old post (on account of a refixation of pay and allowances) which could not, be drawn at the time of a transfer, may, be drawn by the drawing and disbursing officer who is responsible to draw and disburse emoluments of the Government servant against the new post. 'Due and Drawn Statement' in respect of arrears should be prepared by the latter drawing and disbursing officer and sent to that of the earlier office or parent office as the case may be, for verification of the claim. The earlier office or parent office may check these documents, make entries in their records 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, the arrear bill may be drawn. If inter-departmental adjustment is required in regard to the arrears, the concerned office shall record the classification and acceptance of the debit. {Refer Correction Slip 12} Exception: Arrears of dearness allowance / additional dearness allowance sanctioned by the Government retrospectively after the transfer of a Government servant from one Department to another Department, or from one office to another office, in the same Department, shall be drawn and paid by the D.D.O. responsible for drawal and disbursement of the emoluments of the Government servant against the new post, without getting the 'due and drawn' statement verified by the previous D.D.O. Before making such payment, it will be verified from the service book, leave account and L.P.C. that there is no spell of unauthorised absence/half-pay leave/extra-ordinary leave during the period for which the arrears are payable in respect of a Government servant. (Cases involving such spells will be regulated by the provisions of the main rule). However an intimation of the payment of such arrears having been made shall be sent by the new D.D.O. , to the D.D.O. of the earlier office for keeping necessary Note in the pay bill register. He may check the details of payments authorised by the new D.D.O. and in case any discrepancy/overpayment is noticed, he may intimate it to the new D.D.O. for recovery from the Government servant. The previous D.D.O. shall send a confirmation to the present D.D.O. about his having kept a Note of the payment of arrears in the pay bill register. The new D.D.O. shall watch the receipt of such a confirmation from the previous D.D.O. and shall make a Note to this effect in the pay bill register.

#### **84. Government servant absent from India to arrange for receipt of his dues in India.**

- If pay, allowances or leave salary becomes due in India to a Government servant absent out of India, he must make his own arrangements to receive it in India.

#### **85. Payment of pay, leave salary, etc. through agents.**

(1) Save as hereinafter provided, pay and allowances or leave salary may be paid only upon the personal claim of the Government servant concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government. The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account provided that the Government servant's formal acquittance is produced by the messenger and in such a case the Government accept no responsibility in respect of money, cheque or draft that may be handed over to the messenger. Note. - Pay and allowances of a person who is certified by a magistrate to be lunatic should be paid in accordance with the detailed procedure\* laid down under the provisions of sub-section (1) of section 95 of the Indian Lunacy Act, 1912 (4 of 1912). \* Ministry of Finance (DEA) O. M. No. F-10 (28) B/66 Dated 15th June, 1966. (2)(a) Pay and allowances and leave salary of a Government servant, who is unable to present himself in person to receive payment, may be paid to a banker or agent duly authorised by him to receive the money and give a legal pittance, provided that the banker or the agent holds a legally valid power of attorney to act in this behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent must furnish the latter with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the disbursing officer, with a letter of authority for the payment to be made. The banker or the agent must also furnish a formal receipt, which need not be stamped, to show that the money has been actually received by him. Note - Notwithstanding anything contained in this clause, the Government may, in special circumstances, authorise payment of such part of a claim of a Government servant be made to a person and to the extent as may specifically be so asked for in writing in this behalf by the Government servant concerned. In such a case the receipt given by the person so authorised to receive the sum specified shall constitute a valid quittance for the amount paid to him and a receipt for the balance only, if any, when paid, shall be obtained from the Government servant concerned. (b) A Government servant or a single person cannot be constituted as an 'agent' for the purpose of this rule, except when he holds a legally, valid power of attorney to act for the Government servant concerned.

#### **86. Bond of indemnity to be entered into by agents.**

(1) Government servants may make arrangements with their agents to draw their leave salary, vacation pay and allowances granting suitable, powers of attorney to enable them to do so, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of over-payment. Note - A register of power of attorney should be maintained by the disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted should be recorded therein. (2) The bond of indemnity which must be

stamped which is required to be executed by a commercial bank acting as agent may be in the following form: -In consideration of our being permitted to draw leave salary, vacation pay and allowances of Shri.....during his absence from official duty from.....to..... .we hereby undertake to refund to the Government, on demand and without demur, any overpayment that may be made to us as his agent, In this respect the decision of the Government shall be final and binding on us."Note - It must be seen that the person signing the bond has authority to bind a commercial bank acting as agent.(3)It is not necessary for a separate bond to be entered into for each individual. Such banks as are included in the Second Schedule to the Reserve Bank of India Act, 1934 may be allowed to execute a general bond in Form GAR 47 to cover the leave salary, vacation pay and allowances of their constituents in general.Exception. - State Cooperative banks, State-owned or control-led banks, which are not included in the Second Schedule to the Reserve Bank of India Act, 1934 may be allowed by the Government, in consultation with the Reserve Bank, to execute a general bond of indemnity under this rule, provided such banks undertake commercial banking and their financial position is considered satisfactory.

## **87. Leave salary.**

(1)Subject to any special orders issued by the Government in this behalf or to any special procedure that may be prescribed by departmental regulations, the leave salary of a Government servant shall of drawn from the office of disbursement from which his pay was being drawn immediately before proceeding on leave. Normally, the Government servant must make his own arrangements for getting his leave salary remitted to him. However, if a Government servant on earned leave exceeding one month specifically requests for the remittance of his dues by means of demand draft, the drawing and disbursing officer concerned shall arrange for the remittance in accordance with the provisions of Note below sub-rule (1) of rule 82. In cases where a period of leave is followed by transfer, any portion of leave salary which was not drawn at the old station, may be drawn at the office of disbursement from which the pay in respect of the new post is drawn.Note 1. - When a Group 'D' Government servant proceeds on leave for a period exceeding one month, the net leave salary due to him shall, on his express request, be remitted to him by the drawing and disbursing office by postal money order at Government expense.Note 2. - Government servants serving in the Missions abroad may, for the period of leave spent in India, draw their leave salary in India on bills drawn by the Department concerned on the basis of the last pay certificate issued by the Mission concerned. This procedure will also apply for the payment of joining time pay and emoluments or leave salary, as the case may be, and, or any other allowances admissible in India for the period of voyage as also for any initial period of leave spent abroad before embarking for India, which a Government servant can draw under rule 91 of the Fundamental Rules.(2)When leave salary is drawn for a Government servant other than that belonging to any of the categories covered in sub-rule (4) of rule 66, the bill in which it is first drawn shall be accompanied by a certificate by the drawing officer, showing the calculations of the amount of the leave salary drawn or quoting the rule or order under which the leave salary is based on actual pay. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the bills in, or the office from which such pay was drawn shall be given in the certificate.(3)A Government servant who is granted terminal leave or refused leave under the provisions of rule 39 of Central Civil Services (Leave) Rules, 1972, shall be paid in lump sum, the amount equivalent to leave salary and

allowances, if, any, admissible during such leave (excluding Compensatory City Allowance and House Rent Allowance) for the entire period of such leave as, one time settlement. The city compensatory and house rent allowances during refused leave, if otherwise admissible shall, however, be paid each month in arrears on the expiry of the refused leave for that month.

## **88. Overtime allowance.**

- Subject to any general or special orders issued by the Government in this behalf, every bill for overtime allowance shall contain a certificate of the Head of the Office to the following effect: "Certified that -(a) the persons for whom overtime allowances are claimed in this bill, have actually earned it by working overtime; (b) the periods for which overtime allowances are claimed in this bill have been checked with the initial records and found correct; (c) overtime allowances are claimed at rates sanctioned by competent authority; and (d) the overtime allowances have been taken into account in calculating the income-tax due from the Government servants. Noted in this bill." Note: - In cases in which overtime is paid out of fees recovered from private parties and credited in the Government account, the drawing officer should certify on the bill that the prescribed fees have been realised and credited into Government Account.

## **89. Arrear bills.**

- 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 the date of encashment, of the monthly 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. A Note of the arrear bill shall invariably be made in the pay bill register in Form G.A.R. 17 or in the office copy of the relevant bill 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 arrear being claimed once 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. (ii) that a Note of the arrear claim has been made in the pay bill register or in the office copy of the bill as the case may be, for the period to which the claim pertains. Subject to the conditions laid down in rule 32 arrears bills can be presented at any time and may include as many items as are necessary.

## **90. Travelling allowance bills.**

(1) Bills for travelling allowance other than permanent or fixed travelling allowance shall be prepared and presented in accordance with the following provisions: (i) The bills shall be prepared in Form G.A.R. 14 (along with claims in Form G.A.R. 14A, 14B or 14C as the case may be) the instructions printed on the form being strictly observed. When a circuitous route is taken, the reason for doing so must invariably be stated in the bill. (ii) When actual expenses are drawn on account of carriage of horses or conveyances, details of horses or conveyances transported should be furnished in the bill. For the purpose of drawing the allowance on account of family, a certificate must be furnished by the Government servant of the number and relationship of, the members of his family for whom the



allowance is claimed. No other details in these or other cases need be furnished but every claim for the cost of transportation of personal effects and horses or conveyances should be supported by a certificate that the actual expenses incurred were not less than the amount claimed.(iii)All travelling allowance bills must bear a certificate of the drawing officer in the following form:-"Certified that I have satisfied myself that the amounts included in the bills drawn one/ two/three months previous to this date, with the exception of those detailed below (total amount of which has been refunded by deduction from this bill) have been disbursed to the Government servants named therein and their receipts taken on the office copy of the bill or in a separate acquittance roll".(2)The bill completed as above may be encashed on the receipt of the Head of the Office; but no bill requiring previous countersignature of a controlling authority shall be presented before such counter signature is obtained.(3)The travelling allowance bills of Government servants proceeding on tour shall be presented at convenient intervals during the period of their tour or immediately on return to the headquarters and, as far as practicable, before 31st day of March if the tour has been completed before that date.

## **91. Medical charges reimbursement bills.**

- Bill for reimbursement of the expenditure incurred by Government servants on account of medical attendance and treatment may be drawn in Form G.A.R. 23. The amounts drawn in the bills must be supported by proper receipts and vouchers in all cases.

## **92. Disbursement of pay and allowance etc. and acquittances therefor.**

(1)The Head of an Office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance. The legal quittance may be obtained in an Acquittance Roll in Form G.A.R. 24 as in respect of monthly Pay and Allowances and on the office copy of bills for other payments. Wherever the acquittance is obtained on a separate paper, it must be pasted in the relevant roll or office copy of bill. The particulars in Form G.A.R. 24 will be filled in from a Bill Check Register in Form G.A.R. 19. In cases where the payee Government servant is physically unable to sign the quittance, the Head of the Office shall disburse the amount or hand over the cheque, as the case may be, to such member of the Government servant's family as has been nominated by the Government servant to receive his Provident Fund dues.(2)If, for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill, and when the occasion for making the payment arises, the amount may be drawn a new under rule 89.Provided that, if in the opinion of the Head of Office, this restriction is likely to operate inconveniently, the amount of undisbursed pay and allowances may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the Head of Office is satisfied that proper arrangements can be made for the safe custody of the sums retained.(3)It is also not permissible to keep undisbursed pay and or allowances under any circumstances as a credit under the deposit section of Government Account to facilitate its subsequent withdrawal.Note: 1. - Acquittance rolls and office copies of bills on which acquittance is obtained are not required to be submitted to the Accounts Officer, but being important records, they should be stamped 'PAID' and preserved carefully for the prescribed periods.In respect of the

payments made through acquittance rolls on the pay day, the disbursement certificate at the foot thereof should invariably be signed by the disbursing officer in token of the total amount actually paid. The 'PAID' stamp, duly attested by the drawing officer, need be affixed only against the total disbursed amount of the acquittance roll. In respect of undisbursed amount paid subsequently, the items should be stamped 'PAID' individually and attested by the drawing officer while signing the Cash Book. Note: 2 - Cash drawn on pay and travelling allowance bills should not be mixed with regular cash balance of the department, if any. An account of undisbursed pay and allowance, should be kept in a Register in Form GAR 25. Entries of the total and particular amount of undisbursed pay and allowances may be made against each bill serially and subsequent payment thereof entered in the appropriate columns of the Register and the Cash Book, each such entry being attested by a Gazetted Officer. From this register, an abstract of amounts remaining undisbursed for three months should be prepared to ensure their refund either in cash or by short drawal from the next bill.

### **93. Last payment of pay and allowances**

- Normally, the last payment of pay or allowances in respect of a Government servant who finally quits service of the Government or who is placed under suspension may be made only after the Head of Office satisfies himself, by reference to his own records and to other appropriate authorities where necessary, that there are no demands outstanding against the Government servant. However, in case, where security for an amount considered by the said Head of Office to be adequate to cover the aforesaid demands is taken from such Government servant, in cash, or by a surety bond, or by with-holding a part of the gratuity payable to the Government servant, the last payment of pay and allowances may be made and the last pay certificate issued, even if the likely dues from such Government servant remain to be assessed and realised. Exception. - The disbursement of pay and allowances in lieu of notice period under the provisions of rule 56 (j) of the Fundamental Rules or rule 48 of the Central Civil Services (Pension) Rules, 1972, shall be governed by special instructions issued by the Government in this behalf. Note: - 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, or Committee.

### **94. Death of payee.**

- Pay and allowances can be drawn for the day of the Government servant's death; the hour at which death takes place has no effect on the claim. Note: - 'Day' for the purpose of this rule should mean a calendar day beginning and ending at midnight.

### **95. Arrears payable after death.**

(1) Subject to the provisions of rule 93, pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid without production of usual legal authority, under the orders of the Head of office in which the Government servant was employed at the time of his

death, provided the Head of office is otherwise satisfied about the right of the claimant. {Refer Correction Slip 18 and Correction Slip 16} In cases where the gross amount of the claim exceeds Rs.10,000, payment will be made by the Head of Office only on the execution of an indemnity bond in Form GAR 26 duly stamped for the gross amount due for payment with such sureties as may be deemed necessary. Provided that the Head of office may, subject to the condition prescribed in para 1, make anticipatory payment of an amount not exceeding Rs. 10,000. Note 1. - Normally, there should be two sureties, both of known financial stability unless the gross amount of the claim is less than Rs.10,000 in which case the authority accepting the indemnity bond in Form G.A.R. 26 for and on behalf of the President should decide on the merits of each case, whether to accept only one surety instead of two. Note 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 President by an officer duly authorised under clause (1) of article 299 of the Constitution. (2) In case of any doubt, payment shall be made only to the person (s) producing the legal authority. (3) On receipt of the claim for payment of arrears of pay and allowances of all kinds (including travelling allowance claims) on behalf of a deceased Government servant from his heir (s), the Head of the Office in which the Government servant was last employed should draw the amount in the appropriate bill form. The claim should be supported by, all the relevant certificates which the Head of Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the deceased Government servant and which obviously cannot be furnished by the Head of 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". The amount should be disbursed to the claimant by the Head of the Office by following the procedure laid down in sub-rule (1). A formal receipt, stamped where necessary, should be obtained from the claimant. Note. - The procedure prescribed in this rule shall apply to any claim for payment of dues or honorarium payable to deceased non-officials, including deceased non-official members of any Commission or Committee whether statutory or not

## **Part III – Withdrawal from the Government Account**

### **Section III - Contingent Charges**

#### **96. Meaning of the term.**

- The term "contingent charges" or "contingencies" used in this Section means and includes all incidental and other expenses (including on stores) which are incurred for the management of an office as an office or for the working of technical establishment such as laboratory, workshop, industrial installation, store depot and the like but other than expenditure which has been specifically classified as falling under some other head of expenditure e.g., 'works', 'tools and plant'.

#### **97. Application.**

(1) The rules of procedure prescribed in this Section shall apply primarily to contingencies, but

miscellaneous expenditure which is not classed as contingencies is also subject to these rules, except in so far as it may be governed by any special rules of procedure prescribed in Section IV of this Part or by any departmental regulations.(2)The provisions of this Section shall apply primarily to contingent charges of Heads of Offices of Civil Ministries or Departments. Contingent charges of other departments, such as Posts and Telegraphs, Defence and Railways are also subject to the rules in this Section, except in so far as they are supplemented or modified by their authorised departmental regulations.

## **98. Types of contingent charges.**

- Contingent charges incurred on the public service are divided into the following types, the types adopted in each department or office being determined by orders of competent authority

-(i)Contract contingencies. - those for which a lump sum is placed annually at the disposal of a disbursing officer for expenditure without further sanction of any kind. They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.(ii)Scale-regulated contingencies - to comprise such contingent charges as may be regulated by scales laid down by competent authority, such as rewards for destruction of wild animals.(iii)Special contingencies - to include such contingent charges, whether recurring or nonrecurring, as cannot be incurred without the previous sanction of superior authority.(iv)Countersigned contingencies - to include such contingent charges as may require approval of some controlling authority before they can be admitted as legitimate expenditure against the Government, such approval usually taking the form of countersignature after payment on a detailed bill submitted to the Pay and Accounts Officer.(v)Fully vouched contingencies - to comprise contingent charges, which require neither special sanction nor countersignature, but may be incurred by the Head of Office on his own authority subject to the necessity of accounting for them. These may be passed on fully vouched bills without counter-signature.Note. - The five types of contingencies set forth above are not necessarily mutually exclusive. There may be cases in which special contingencies may be regulated by scales, or in which a bill scale-regulated contingencies may require counter-signature. When a contingent charge falls within two or more types, the procedure prescribed in rules 113 to 122 for each of these types shall, as far as possible, be applied.

## **99. Payment of contingent expenditure out of permanent advances, etc.**

- Government officers who have to make payments for contingent expenditure before they can place themselves in funds by drawing contingent bills, may make such payments out of permanent advances or imprest's which they may be permitted to hold under the orders of competent authority (issued in accordance with the provisions of rule 90 of the General Financial Rules, 1963), subject to recoupment on presentation of contingent bill. All such claims upto Rs. 2,000 may be disbursed out of permanent advance or imprest.{Refer Correction Slip 25} and {Refer Correction Slip 14}Note. - The monetary limit will not apply in regard to claims relating to Telephone, Electricity and Water bills in the case of a non-cheque drawing DDO stationed at a place different from that at which the accredited Pay and Accounts Officer or cheque drawing DDO authorised to pay his contingent bills, as the case may be, is located.

## **100. General Limitations.**

(1) All charges actually incurred must be paid and drawn at once, and under no circumstances they may be allowed to stand over to be paid from the grant of another year. The charges relating to two or more major heads may not be included in one bill. (2) No money shall be drawn from Government Account unless it is required for immediate disbursement. It is not permissible to draw money from Government Account in anticipation of demands or to prevent the lapse of budget grants. (3) Save as hereinafter provided in sub-rule (4), no pay of any kind and no additions to pay may be drawn on bills for contingent expenditure. (4) (a) Subject to any general or special orders issued by the Government, the pay of Group D servants, by whatever designation they may be called, who have been or may be, declared by competent authority to be ineligible for pensions and who discharge the duties of the classes mentioned below, may be treated as contingent expenditure: - (i) Hot weather establishments; (ii) Mazdoors engaged on manual labour and paid daily or monthly wages; (iii) Sweepers; (iv) Other classes of Group D servants like dhobies, tailors, syces, grass-cutters. (b) The wages of temporary field establishments of Surveys and Settlements and of extra potdars entertained for accompanying remittances, may also be drawn on contingent bills.

## **101. Certificates relating to certain types of contingent charges.**

(1) Contingent charges incurred on account of the wages of mazdoors engaged on manual labour and paid at daily or monthly rates shall be supported by certificate signed by the disbursing officer to the effect that the mazdoors were actually entertained and paid. (2) Contingent bills for claims relating to rents, rates, taxes, electricity and water and other connected charges incurred on account of the hire of private buildings by Government for accommodation of Government offices should be accompanied by either of the two following certificates to be signed by the Drawing Officer: (a) no portion of the building for which the expenditure was incurred, was utilised for residential or other purposes during the period to which the charges relate; or (b) the share of expenditure required to be recovered for the portion of the building used for residential or other purposes during the period for which the charges were paid, has been recovered as indicated against each, from the undermentioned persons from whom it was due.

## **102. Certificate in support of stores purchase bills.**

- If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable Notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is a general one, under which the purchase is made, shall also be quoted.

## **103. Contingent items purchased through Directorate General, Supply and Disposals.**

- Provisions of rule 127 shall be applicable to purchase of contingent items through Directorate General, Supplies and Disposals.

#### **104. Certificate in support of contingent bills which include sales tax charges.**

- 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 certificates signed by the disbursing officer:  
-"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 Sales Tax Act or the rules made thereunder and that the amounts 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."

#### **105. Certificate to be attached to contingent bills which include charges on account of light refreshments at formal meetings, conferences.**

- The following certificate signed by the drawing officer shall be attached to all the contingent bills which include charges on account of expenditure on light refreshments at formal meetings and conferences: -"Certified that the expenditure on entertainment charges included in this bill was incurred in accordance with the terms and conditions laid down by the Government, from time to time, and that the prescribed monetary limits have not been exceeded."

#### **106. Certificate to be attached to contingent bills for drawing pay of certain group 'D' servants.**

- In the case of Group D servants whose pay is drawn on contingent bills in accordance with the provisions of sub-rule (4) of rule 100, certificates in the following form shall be furnished by the drawing officer: -(a)"Certified that all Group D servants whose pay has been charged in this bill, were actually entertained in Government service during the period concerned."(b)"Certified that the rates of pay and dearness allowances of part-time and casual employees drawn in this bill have been fixed in accordance with the orders of the Government of India presently in force."

#### **107. Responsibility of drawing officers.**

- Every Government officer shall exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies.

the proposed expenditure does not cause any excess over the contract grant.

### **108. Responsibility of controlling authority.**

- The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any item requiring it is attached, that the requisite vouchers are all received and are in order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accounts Officer has been informed either by a Note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.

### **109. Cancellation and destruction of sub-vouchers.**

- The following rules for the prevention of the fraudulent use of sub-vouchers shall be observed by all drawing and controlling officers in the matter of cancellation and destruction of sub-vouchers: (i) Unless in any case it is distinctly provided otherwise by any rule or order, no sub-vouchers may be destroyed until after a lapse of three years. (ii) Every sub-voucher which under the provisions of rules 111 (sub-rule 3), 113, 119 and 120 is not forwarded either to the Accounts Officer or to a controlling officer along with bills but is recorded in the office to which the expenditure relates, must be duly cancelled by means of a rubber stamp or by an endorsement in red ink across the voucher, the cancellation being initialled by the officer authorised to draw the contingent bills of the office. The cancellation should be made at the time when the contingent bill in which the sub-vouchers are included is actually signed. If the amount of the sub-voucher exceeds the permanent advance, the cancellation should be made as soon as the payment is made and entered in the contingent register. (iii) Sub-vouchers submitted to a controlling officer which he is not required to forward to the Accounts Officer should be duly cancelled by him after check and the cancellation should be attested by the controlling officer at the time of countersignature on the bill. (iv) In all cases in which sub-vouchers are not required to be submitted to the Accounts Officer or the controlling officer, the drawing officer should certify in the bill that sub-vouchers other than those attached to the bill have been so defaced or mutilated that they cannot be used again. A similar certificate should be furnished by the Controlling authority in respect of sub-vouchers submitted to him by the drawing officer but which he is not required to submit to the Accounts Officer. Note. - Sub-vouchers which are required to be sent to the Accounts Officer should not be cancelled either by the drawing officer or by the controlling officer, as the duty of cancelling these sub-vouchers and keeping them in proper custody to prevent their fraudulent use devolves on the Accounts Officer.

### **110. Contingent register.**

(1) A register of contingent expenditure shall be kept in each office and the initials of the Head of the Office, or of a gazetted officer to whom this duty has been delegated by the Head of the Office, shall be entered against the date of payment of each item. (2) The standard form of the contingent register will be as in Form G.A.R. 27. The actual details such as the number of columns to be opened, the

subheads and detailed heads and such further detailed classification as may be required for the purpose of control, may be settled by the Accounts Officer and the controlling authority to suit the conditions of each department or office.(3)As a general rule, the most common sub-heads and detailed heads may have separate columns with appropriations Noted at the top. The less important and trivial items may be lumped together in one column when each of the separate items need not be accounted for or watched separately. Any charge falling under any of the separate columns but requiring explanation may be described in the column "Description" though the amount of it is entered only in its special column; the same "Description" column will serve also for Note of the month or period to which any recurring charges entered in the other columns belong.Note 1. - If more convenient, a separate register may be maintained for each class of contingent charges.Note 2. - If during the absence of the Head of the Office and of the gazetted officer to whom the duty of maintenance of contingent register has been delegated, the entries in the contingent register have been initialled by a non-gazetted Government officer, the register must be reviewed and the entries re-initialled by the Head of the Office or such gazetted officer on return to duty at the headquarters.(4)As each payment is made, entries must be made in the contingent register, of the date of payment, the name of payee and the number of sub-voucher in the three columns to the left, and the amount in the proper column, and in the case of any charge requiring explanation, the initials of the officer incurring it shall be taken against the description.(5)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 so as to include all payments under each head, as also charges intimated by Account Office as adjusted on account of debit received from the commencement of the year upto the end of the last expired month.

## **111. General instructions relating to bills, for drawal of contingent charges.**

(1)When it is necessary to draw money for contingent expenses, as for example, when the permanent advance begins to run short, or when a transfer of charge takes place and in any case, at the end of each month, a red ink line shall be ruled across the page of the register or registers, the several columns added up and several totals posted in separate bills for each class of contingent expenditure. The Head of the Office or the officer to whom this duty has been delegated shall carefully scrutinise the entries in the register (s) with the sub-vouchers, initial them if this has not already been done, and sign the bill which will then be dated and numbered and presented for payment.(2)The heads of contingent expenditure may be entered in manuscript in the bill and the totals posted against them provided that in a case of expenditure requiring explanation, full details of the charges must be entered in the bill except when they are given in the sub-vouchers sent to the Accounts Officer.(3)Unless the Controller General of Accounts on the advice of the Comptroller and Auditor General directs otherwise, sub-vouchers for more than Rs.500 each shall be submitted to the Accounts Office in respect of contingent charges referred to in rules 114 and 115.{Refer to Correction Slip 21}Note 1. - In respect of petty contingent expenditure upto Rs.500, if any, for which original sub-vouchers are not required to be attached to bills, the items should, however, be listed out in Form GAR 28 to be attached to them.Note 2. - When the permanent advance is running short, a demand may be presented in excess of the balance;this item too should be entered in the register and included in the bill, the number given being that which the sub-voucher (s) will bear when



payment is made.

## **112. Certificate in support of payment to payees whose names cannot be disclosed.**

- When in paying rewards to informers, or in any other case, it is not desirable to disclose the names of payees, a certificate in the handwriting of the disbursing officer to the effect that the payment has been duly made shall be submitted to the Accounts Officer in support of the payment in lieu of the payee's receipt ordinarily required.

## **113. Contract contingencies.**

- In respect of contract contingencies, the bill shall be presented in a form similar to Form G.A.R. 29. No sub vouchers need be sent to the Accounts Officer.

## **114. Fully vouched contingent charges-and special provisions relating to telephone, electricity and water charges.**

- Contingent bills, of officers which do not require countersignature may be drawn by presenting bills in Form G.A.R. 29 showing full details of the charges and supported by sub-vouchers. Provided that in case any officer has to embody in his bill, charges of any subordinate officer who normally draws money by presenting his bills directly to the Pay and Accounts Officer or under his cheque-drawing powers, the countersigning officer must submit monthly bills in the manner stipulated in rule 119 in adjustment of the abstract bills cashed by himself or his subordinates. Note 1. - The proviso is intended to cover cases where a Head of Department or Controlling Officer has to submit after counter-signature, monthly detailed bills to the concerned Accounts Officer, in adjustment of the abstract bills cashed by himself and his subordinates under the provisions of rule 117. Note 2. - In cases (other than those of a non-cheque drawing D.D.O. situated at a place different from that of the accredited Pay and Accounts Office or cheque-drawing D.D.O. authorised to pay the contingent bills, as the case may be) where payments of telephone, electricity and water charges are generally more than the monetary limit prescribed in rule 99 and which cannot, therefore, be paid out of the permanent advance, funds required for making only these three types of contingent payments may be drawn on fully-vouched contingent bills (GAR 29) under the provisions of this rules, attaching thereto a duplicate copy of the demand bill received, as sub-voucher. For such payments, wherever only one copy of the demand bill is received from the Telephone Department or State Electricity Board or local body and the payments are made only by cheque, funds required may be similarly obtained by attaching photostat copy of the demand bill (duly attested in regard of amount) which will serve as a sub-voucher in support of relevant contingent bill as a special case. This special provision shall not, however, be extended to any other type of cases; or even to the three instant types if the payment accrues to a private party. In the case of telephone bills, 'Government Account' category cheques shall be drawn. Cheques, in others cases, shall be crossed 'A/C Payee only'. Stamped receipt or receipt thereon, received against payment of such a bill by cheque may be retained by the drawing and disbursing officer and will be accorded by him, the same treatment as

envisaged in rule 109 Also see 'Note' below condition (vi) under rule 90 ' of the General Financial Rules, 1963.

### **115. Scale regulated charges and special contingencies.**

(1) In terms of rule 97 of the General Financial Rules, 1963 an authority competent to classify an expenditure as scale-regulated, shall prescribe the conditions precedent to the application of the scale, the certificates to be furnished with the bill and whether such a bill shall be countersigned before or after payment. In the latter case, such charges may be drawn in the abstract bill Form G.A.R. 30, with a full description of the charges, and subject to presentation of the detailed bill to the Controlling Officer for countersignature and transmission of the Accounts Officer in accordance with the procedure prescribed in rules 118 to 121. (2) Special contingencies, which require the previous sanction of the superior authority before they can be incurred, may be drawn either in the abstract bill Form GAR 30 with a full description of charges and subject to presentation of detailed bill in accordance with the procedure laid down in rules 118 to 121; or in the bill Form GAR 29 as the occasion may demand. 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 shall bear a Note of how much has been spent up to that date, against the sanction.

### **116. General instructions relating to countersigned contingencies.**

- Items of contingent charges requiring countersignature and list of drawing and disbursing officers Who can draw them on abstract bills should be drawn up as laid down in Government of India's decision No. 2 under rule 92 of the General Financial Rules, 1963.

### **117. Form of abstract bills, etc. pertaining to countersigned contingencies**

- Except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn by presenting abstract bills in Form GAR 30 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the Accounts Officer in accordance with the procedure hereinafter prescribed.

### **118. Preparation of abstract bill.**

- The numbers assigned to sub-vouchers (in cases of payment from permanent advance) or to credit bills or pre-receipted bills, if any (which on payment will become sub-vouchers) pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than Rs. 50. A certificate shall be attached to every abstract contingent bill to the effect that the detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn during the month previous to that in which the bill in question is presented for payment. On no account may an abstract contingent bill be cashed without this certificate.

## **119. Form and preparation of detailed bill relating to countersigned contingencies**

(1) A monthly detailed bill shall be prepared in the case of contingent charges to be countersigned after payment, from the monthly totals of the contingent register; such detailed bill will be in Form G.A.R. 31, headed 'Not for payment' and will show the monthly total of each column with description of each charge requiring explanation. The numbers assigned to the sub-vouchers shall be entered in detail against each item; the number and date of every abstract contingent bill cashed, and the sub-vouchers included in each shall be shown in the memorandum at foot. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month. Differences, if any, between the total of a detailed bill and the register must be adequately explained. (2) The detailed bill shall be signed by the Head of the Office and submitted to the Controlling Officer, (or if there be no controlling officer to the Accounts Officer, direct) with all sub-vouchers above Rs. 50 his signature to the certificate endorsed on the bill taking the place of the smaller ones. Note. - The limit of Rs. 50 above which sub-vouchers are required to be submitted to the Controlling Officer is subject to alteration by the Controller General of Accounts on the advice of the Comptroller and Auditor-General. (3) If, in any month, the monthly proportion of the appropriation has been exceeded, a report of the special circumstances which rendered the excess necessary shall be sent to the counter-signing officer with the detailed bill.

## **120. Counter signature of detailed bill, etc.**

- On receipt of the monthly detailed bill in the office of the countersigning officer with the sub-voucher. Any disallow signing officer with the sub-vouchers. Any disallowance with the number of the sub-voucher concerned and explanation of the objection, must be Noted on the bill and in the contingent register or such other record as may be kept in the office of the Controlling Officer. The countersigning officer shall then record the date of admission, under his initials, sign the bill and despatch it to the Accounts Officer direct with the sub-vouchers for items for more than Rs. 200 each, his signature to the certificate endorsed in the bill, taking the place of the smaller ones. Note 1. - The term 'items' refers to items of expenditure and not items of charge; for example a charge for Rs. 220 for section-writers would not require to be supported by a sub-voucher if the amount is made up of sums paid to several individuals none of which exceed Rs. 200. The limit of Rs. 200 is, however, subject to alteration by the Controller General of Accounts on the advice of Comptroller and Auditor General. Note 2. - In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer. Note 3. - A register of contingent expenditure may also be kept in the office of the controlling officer in such form and according to such method as may be titled by a Department of the Central Government in consultation with the Accounts Officer. Note 4. - The detailed bills duly signed by the controlling officer shall be sent to the Accounts Officer direct within a month from the date of receipt of such bills in his office.

## **121. Disallowance by the countersigning officer.**

- After despatch of the bill to the Accounts Officer, the countersigning officer shall communicate any disallowance to the drawing officer and its amount shall without fail be refunded by short drawing in the next contingent bill presented for payment by the same department or office. The gross amount of each sub voucher shall be entered in such bills, and below the total shall be entered 'Deduct disallowed from the bill of.....Rs.....', the receipt given being for the net amount only. If, after correspondence, the countersigning officer withdraws his objection, the amount may be redrawn in the next bill by entering after the total of sub-vouchers 'Add amount disallowed from bill of..... refunded by deduction from contingent bill No..... dated.....and subsequently allowed as per.....'; the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

## **122. Contingencies requiring counter-signature before payment.**

- Bill for contingent charges requiring counter signature before payment shall be drawn in Form G.A.R. 32.

## **123. Payment for purchase of service postage stamps.**

- Crossed 'Government Account' cheque in favour of the Post Master (or Treasury Officers in States where the work of stocking or distribution or both of service stamps has not yet been taken over by the Posts and Telegraphs Department) or State Bank of India branches which are authorised to sell stamps may be drawn or obtained by drawing and disbursing officers from Pay and Accounts office by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps will be used on prepaying postage on communication bona fide on the public service and that expenditure could not be avoided.

# **Part III – Withdrawal from the Government Account**

Section IV. - Purchase of Stores.

## **124. The term "Stores".**

- In this Section, the term 'Stores' is used to indicate all articles and materials required for the public service and coming into an office's possession for various purposes which are budgeted for and classifiable under heads of expenditure such as works, tools and plant, machinery, equipment, material and supply.

## **125. Application.**

- Subject to such general or special rules or subsidiary instructions as may be issued by the Government for the guidance of officers who" are required to make purchases of stores for purposes

of the Government, the payments for acquisition of stores required for the public service shall be regulated by rules in this section except in so far as they are supplemented or varied by authorised departmental regulations.

## **126. Purchases in India other than through Directorate General of Supplies and Disposals.**

(1) Subject as hereinafter provided, the provisions of Section III of this Part shall apply generally to payments for stores purchased in India otherwise than through the Director General, Supplies and Disposals. (2) As a general rule, payment for supplies is not permissible unless the stores have been received and surveyed. Payments prior to verification of quality and quantity of the materials may be permitted in exceptional cases only, provided that adequate safeguards exist to secure the Government against all losses in the event, of the materials being found short or defective. In all such cases, the amount required for payment shall be drawn on an abstract bill (G.A.R. 30), giving full description of the charges and number and date of sanction permitting advance payment (wherever necessary). In such cases of advance payments, as soon as the supplies are received, a detailed bill (G.A.R. 29) prepared on the basis of the actual verification and measurement of the supplies, along with the required sub-vouchers, must be submitted to the Accounts Officer in adjustment of the advance drawn earlier quoting Voucher No. and date of the relevant abstract bill. The provisions of rule 102 shall be followed. Note. - Wherever stores are supplied by one Department to another and debits are required to be raised through the Accounts channel, the following instructions should be printed on all forms of invoices for the supply of stores, etc., and the officer receiving the supply should comply with them before the invoice is countersigned: - 'It is essential for purposes of accounting and audit that the entries below should be filled in. Failure to do so may result in unnecessary delay and return of this invoice for compliance. (1) Department or Office to which the charge is debitable..... (2) Unit of appropriation (Major, Minor, Subhead and Detailed head) and Demand for Grant..... Number..... (3) Month and year to which the charge relates (4) Accounts Officer by whom the amount is payable

## **127. Purchases through Directorate General of Supplies and Disposals.**

(1) Without prejudice to the generality of the provisions contained in Section I and III of this Part with regard to withdrawal of moneys from the Government Account, the procedure relating to payments for stores purchased through the Director General, Supplies and Disposals may be regulated by special orders issued by the Government in this behalf. (2) Subject as aforesaid, payments will be made by the organisation under the Chief Controller of Accounts, Department of Supply and inter-departmental adjustments effected against the Department concerned through their accounts organisations in accordance with the procedure prescribed therefor in the Civil Accounts Manual.

## **128. Purchases outside India through the India Supply Missions.**

- Payments for all purchases ordered through the India Supply Missions at London or Washington

will be arranged by the High Commission of India, London or Indian Embassy, Washington, as the case may be. the debits being passed on to India for adjustment.

## **129. Procedure for payment against direct orders on firms, etc., abroad.**

- In regard to articles obtained by placing direct orders on firms or individuals in the United Kingdom, United States of America or any other foreign country, payment shall be arranged in accordance with the following: -(i)the drawing and disbursing officer of the Ministry or Department which has placed the order after following the usual procedure (including issue of formal sanction order therefor), shall, as soon as all the checks necessary in connection with the receipt, inspection and verification of articles have been applied, forward the firms bill, in original, with necessary endorsement and, certificate thereon to his Accounts Officer. Particular care must be taken to ensure that no double payment is authorised in respect of the same claim. The Accounts Officer will apply usual prechecks and pass the bill.(ii)Where the time schedule of payment permits, the Accounts Officer will, thereafter, purchase a bank draft in the specified foreign currency in favour of the supplier in the foreign country, through the accredited bank and forward it to the concerned departmental officer for despatch to the supplier by mail or otherwise. The cost of the bank draft in rupees as reflected in the bank scroll will be booked by the Accounts Officer against the relevant head of account.(iii)Wherever the supply order or order in regard to acceptance of tender involves heavy payments, with a specific payment schedule clause therein, usually a letter of credit is opened in favour of foreign suppliers through the accredited bank of the Ministry or Department concerned. Alternatively, payment could also be arranged by telegraphic bank transfer from India directly into the payee's pre-specified bank account abroad as soon as the completed invoice and all relevant documents as required by the terms of the contract are received in the Ministry, Department or by the bank in India, nominated by the Ministry or Department for the purpose, so as to strictly adhere to the stipulated time schedule of payment. Special care should be taken to ensure that the requisite documents are promptly passed on by the bank to the respective authorities in the Ministry or Department concerned for verification where the time schedule is to reckon from the date of receipt of the same by the Department or bank whichever is earlier.(iv)In the case of stores ordered by a Ministry or Department direct from firms abroad on FOB basis and subject to inspection by the India Supply Mission, London or Washington, the procedure prescribed above will be supplemented by a check that the inspection certificate on the supplier's bill has been recorded by the India Supply Mission concerned.

**Note 1** - Special care should be taken by the purchasing Department in differentiating the action required on its part in connection with the purchase of stores or articles or both through the agency of Indian Supply Mission, London or Washington (the agency function covering invitation and acceptance of tenders and or placing contracts, inspection of stores or articles and payment aspects), from that required where inspection and shipping only is arranged through these agencies. Provisions of rule 128 shall be applicable in regard to payment in the former type of cases and provisions of clause (iv) will be applicable in the latter type of cases.

**Note 2** - This rule covers purchases from abroad made under the normal procedures and rules. Purchases and procurement of stores under special arrangements will be governed by the procedure specified in the relevant agreement or instrument or undertaking.

**Note 3** - Instructions regarding procedures for payments to foreign suppliers for imports covered under various foreign aid (credits, loans or grants) programmes and, instruction's regarding procedures for accounting of cash and equipments

grants received by the Government from various foreign Governments or Institutions, are required to be issued by the Controller of Aid Accounts and Audit (Department of Economic Affairs) -for each loan, credit or grant agreement, separately, duly approved by the Controller General of Accounts on the advice of the Comptroller and Auditor General. Section V. - Works Expenditure and Miscellaneous Payments

### **130. Application**

- The rules from 130 to 138 shall apply to expenditure on special services connected with the construction, repair and maintenance of buildings, roads and other works of public utility, whether carried out by the Public Works Department or the Military Engineering Service, or under special orders of the Government by the Department using or requiring such works.

### **131. Charges on petty construction and repair works met from contingencies.**

- Expenditure on petty construction and repairs which, under any order issued by the Government, treated as contingent expenditure of the Department incurring it, is subject to the rules in Section III of this Part. When contingent bills are drawn for works expenditure permitted to be treated as contingent expenditure, details showing the name of the work, the number and date of the order sanctioning the work and the amount of the sanctioned estimates shall invariably be entered in the bill. A full description of each item of expenditure together with details where necessary, showing the rates and quantities shall be given and sub-vouchers, together with the receipt of the actual payee, shall be furnished under the rules in Section III of this Part. When it is not possible to give details of the expenditure at the time of drawing the bill, they must be given subsequently in a bill in Form GAR 31 headed 'Not Payable, to which the necessary sub-vouchers shall be attached. The transmission to the Accounts officer of the detailed bill and the sub-vouchers shall never be delayed for more than a month. Note. - Payment for labour shall be supported by the certificate prescribed in rule 101.

### **132. Payments to labourers.**

(1) As a general rule but subject to such exceptions as may be laid down in the authorised departmental regulations, wages of labourers engaged departmentally, shall be drawn on muster rolls showing the names of the labourers number of days they have worked and the amount due to each. The daily attendance and absence of labourers and fines, if any, inflicted on them must be so recorded as to prevent any tampering with, or unauthorised additions to the entries once made. (2) Subject as provided in sub-rule (1), the muster rolls may be kept in such form and in accordance with such methods as may be authorised by departmental regulations.

### **133. Witnessing the payments.**

(1) The payment made on muster rolls must be made or witnessed by the officer of the highest standing available in the disbursing office, who should certify to the payments individually or by

groups. The amount paid on each date shall be Noted in words as well as in figures at the foot of the muster roll.(2)If any items remain unpaid, the details thereof must be recorded separately in the muster roll in which they were originally drawn before it is finally passed by the person who made the payment. Unpaid items shall subsequently be carried forward from .muster roll to muster roll until they are paid, the payments-being recorded and certified in the same way as current items.(3)Notwithstanding anything contained in sub-rule (2), it will be optional with the disbursing officer to adopt any other alternative method of making payment of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries in the muster roll in which they were drawn and that suitable precautions are .taken to prevent double payment.

### **134. Payments to work charged establishment.**

(1)Wages of members of the work-charged establishment may be drawn on the form of pay bill of regular establishment (Form GAR 13) or such other suitable form as may be prescribed in authorised departmental regulations, according to local circumstances or to meet local requirements.(2)The names and claims of the entire work-charged establishment concerned, including absentees, must be shown in detail in each bill. The names shall be grouped by works on which the men are employed and the drawing officer must certify that the men were on duty during the periods shown against their names, each man being employed on the work arid on the duties for which his appointment was sanctioned. Sanctions to the entertainment of the establishment shall be quoted in each case.Note 1. - Deductions such as on account of fines, income-tax and recoveries of advances such as festival advances etc. should be shown by special entries against the names concerned.Note 2. - If the acknowledgement of the payee cannot conveniently be obtained on the bill itself; it may be obtained separately and attached to the bill as a sub-voucher.(3)Wages remaining unpaid on a passed bill on the date fixed for closing the accounts of the month may be paid subsequently when claimed, on a separate bill, quoting in each case; the reference to the bill in which the Charge was originally included and the particular-Item thereof. In making payment of arrears, suitable Note of payment must be kept against the original entries in the bill or other records so as to guard against second payment.

### **135. Payments to suppliers and contractors.**

(1)Unless in any case the Government direct otherwise, payment for all work done other than by daily labour and for all supplies shall be made on the basis of measurements recorded in measurement books kept for the purpose. Claims for such payments shall be prepared, as far as possible, by the claimants themselves in authorised forms of bills and vouchers, and no payment other than an advance payment may be authorised, unless the correctness of the claim in respect of quantities and rates as well as the quality of the works done or supplies made have been accepted and all calculations carefully checked by a responsible officer.(2)Subject to such general or special instructions as may be issued by the Government, measurement books may be kept in such form and according to such methods as may be authorised by departmental regulations.



### **136. Payments for works done through local authority.**

(1)When the maintenance of any Government buildings or roads is entrusted to a Local authority, the payment made to it on this account shall be treated in the same way as payment for work done by a contractor.(2)If lump sum payments have been agreed upon, each payment must be supported by a certificate recorded by a responsible Government officer that the work has been done in accordance with the conditions agreed upon.

### **137. Advances to contractors.**

- As a general rule, and subject to such exceptions as may be authorised by the Government, no payment can be made to a contractor except for work actually done or supplies actually received. Subject to such general or special orders as may be issued by the Government in this behalf, advances, if any, made to contractors during the execution of a work shall invariably be recovered from their bills for the value of work done or supplies made, before final payment is made which must, in no case, be permitted without detailed measurement.

### **138. Detailed procedure to be prescribed through departmental regulations.**

- Without prejudice to the generality of the rules contained in this Section, the forms of bills and the detailed procedure to be observed by departmental officers and the vouchers relating to works expenditure, may be prescribed through departmental regulations.

### **139. Refund of revenue.**

(1)Refunds of revenue can be drawn only on the demands and on the receipt of the person entitled to receive such refunds after production of proper authority.(2)A Ministry, Department and or Union territory may, however, permit departmental officers functioning Under it, to draw amounts in lump sum on their receipt and to make payment (by obtaining separate cheques in favour of the refundees or by cash where the refunds are upto Rs. 100 in each case) to the refundees concerned in certain of the types or classes' of revenue receipts handled by them which are to be specified by the Ministry, Department, Union territory as the case may be, in consultation with its Principal Accounts Officer. In such cases, the bill for such drawal should be accompanied by a statement showing the names of the refundees, the amount refundable to each, and the number and date of the challan through which the money was originally credited.(3)On no account may such amounts be drawn to be lodged in a deposit account pending demand.(4)Refunds of the value of Currency Notes credited to Government in accordance with the provisions of the Reserve Bank of India (Note Refund) Rules, 1975, shall be made by the Currency Officer by debit to Government Account (account held under Department of Economic Affairs) and, simultaneously, the particulars of the original credit together with the receipt of the actual payee shall be sent by him to the Pay and Accounts Officer, Ministry of Finance (Department of Economic Affairs).

#### **140. Refund of revenue from permanent advance.**

- In such cases where Government officers have to make payments for the refunds of revenue under the provisions of sub-rule (2) of rule 139 and there is likelihood of delay in drawal, the payment of such claims as are upto Rs. 100 may be made out of permanent advance or imprest which they may be permitted to hold under the orders of competent authority, subject to recoupment on presentation of refund bills.

#### **141. Procedure to be followed for noting the refunds in departmental records, etc.**

- Except as otherwise provided in these rules, every refund shall be Noted against the original credit in the departmental accounts or other documents in which the moneys received are entered in detail and a certificate of such a Note having been made must be given in all vouchers for refunds. Note. - Refunds of Union Excise Duties and Customs receipts are made through cheques by the authorised officers in the Central Excise and Customs Collectorates under the Department of Revenue and are regulated in accordance with the departmental instructions issued, by the Central Board of Excise and Customs, Ministry of Finance (Department of Revenue) under a special procedure prescribed in the Board's letter No. 3/72-CX-6 (F.No. 1/49/69-CX-6) dated 14th February 1972 as amended from time to time. However, petty refunds of upto Rs. 100 each may be made in cash. The provisions of this rule and of rule 142 shall not, therefore, be applicable to these refunds.

#### **142. Form of bill for drawal of refunds of revenue.**

(1) Except as otherwise provided in these rules, or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money on account of refunds of revenue shall be prepared in Form GAR 33. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at the foot, while the Accounts Officer shall verify the credits by means of the particulars in columns 4 and 5 and affix his signature in columns 6 in token of his having done so. [Where the revenue was credited to a Treasury prior to Departmentalisation of Accounts of Union Government (Civil), this verification is to be got done by the Treasury]. (2) Where, under the provisions of rule 139 or rule 140, a departmental officer is required to draw the amount for refund of revenue, he will prepare a bill in Form GAR 33 duly supported by the original challan with which the money was credited to Government Account or by a duly attested statement showing the names of the refundee's, the amounts to be refunded and the number and date of the challan with which the money was originally deposited and the amount, if any, already refunded, in cases where the amounts received from more than one person were credited by a single challan by him, and present it for payment after acknowledging the receipt thereof in the space provided for 'Claimant's signature' and after scoring out the words 'Claimant's signature'. The Accounts Officer will then make the payment to the departmental officer after verifying the credit as stated in sub-rule (1). Note 1. - Bill for refund of passport fees, whose refund is permissible should be prepared in Form GAR 33 by the Regional Passport Officer. Note 2. - A special form and a separate procedure have been prescribed for refund made by Central Publications

Branch, Delhi.

### **143. Refund of examination fees received by the Union Public Service Commission etc.**

(1)(a) If the amount of an examination fee originally received from a candidate through or by means of crossed Postal Order or any part of it, is to be refunded, the Secretary (or an Officer duly authorised in this regard) of Union Public Service Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, New Delhi a bill for the amount to be refunded, duly supported by the original challan crediting the money to the Government Account along with the money order form duly filled in. (b) The accompanying challan shall also indicate under the Secretary's (or of a duly authorised officer in this regard) dated signatures the total amount to be refunded. If the amount were deposited in lump sum into the bank, a statement showing the names of the candidates demanding refunds, the amounts to be refunded to each, the number and date of the challan in which the money was originally deposited and the amount already refunded, if any, shall accompany the bill instead of the challan; such statement will be duly attested by the Secretary (or by an Officer duly authorised in this regard) of the Commission. (c) The Pay and Accounts Officer, after necessary check and verification with the original entry in the bank scroll, shall pass the bill and forward the money order form to the Post Office along with the 'Government Account' cheque for the total amount of the bill (including money order commission charged) in favour of the postal department under intimation to the Drawing and Disbursing Officer of the Commission. The Secretary of the Commission (or an officer duly authorised in this regard) shall watch for the money order receipts and record them after necessary check and Note in the original copy of the challan under his dated signatures the amounts refunded. (2) If the amount of examination fee was originally paid in any Embassy or Mission abroad and the refund is desired in India, similar action would be taken except that verification of the credit will be on the authority of the Secretary of the Commission (or of an officer duly authorised in this regard). {Refer Correction Slip 22} (3) If the amount of an examination fee originally received from the candidate by the Commission in the form of Central Recruitment Fee Stamps affixed on the application, is to be refunded, the Secretary (or an Officer duly authorised in this regard) of Union Public Service Commission or of Staff Selection Commission as the case may be, shall present to his Pay and Accounts Officer, a bill for the amount to be refunded duly supported by the sanction issued by the Secretary of the Commission (or an Officer duly authorised in this regard). Before issuing sanction for the refund of the amount, necessary verification with reference to the application and the recruitment stamps affixed thereon shall be done by the Commission and suitable Note kept on the application to avoid double claim. The stamp affixed shall also be duly cancelled.

### **144. Refund of income tax, corporation tax etc.**

- Special rules are prescribed by the Central Board of Direct Taxes, Ministry of Finance (Department of Revenue) for the refund of Income Tax and Corporation Tax. The said rules also apply mutatis mutandis to refund of Estate Duty, Wealth Tax, Expenditure Tax, Gift Tax and Hotel Receipt Tax. Payments of such refunds shall be made to the refundee himself, or to a person duly authorised by him to receive payment, provided that the receipt at the foot of the refund voucher is signed by the

refundee himself. Such orders of refunds drawn on the bank direct are negotiable instruments and are, therefore, capable of being transferred by endorsement and delivery in accordance with the provisions of the Negotiable Instruments Act, 1881 (26 of 1881).

#### **145. Period of validity of refund order.**

- Unless otherwise provided by any law, rule or departmental regulation, an order for refund of revenue shall remain in force for a period of three months only from the date of its issue and no payment shall be made on its authority thereafter unless it is revalidated by the sanctioning authority.

#### **146. Grants-in-aid, contributions.**

- The terms 'Grants-in-aid' and 'Contributions', include such types of expenditure as grants to local bodies, religious, charitable or educational institutions and compensation to Government servants for accidental losses and contributions to public exhibitions and fairs.

#### **147. Form of bill for grant-in-aid, etc.**

- Save as hereinafter provided and subject to any general or special Orders of the Government, bills for grants in-aid or contributions shall be presented by the department in Form G.A.R. 34, the bills for the expenditure sanctioned by the Government and subordinate authorities under the powers delegated to them being drawn by the departmental officer nominated by the Government and the drawing officer in the office of the sanctioning authority respectively. The orders sanctioning the payment must be quoted in, each case.

#### **148. Form of bill for compensation, etc.**

- Compensation to Government servants for accidental losses due to effect of floods, cyclones, earthquakes or otherwise, may be drawn in a simple bill form indicating the name and designation of the person, amount of compensation, sanction order number. The sanction Order should also be attached thereto, while submitting to the Pay and Accounts Office for pre-check payment.

#### **149. Form of bill for stipends and scholarships, etc.**

- Bills for educational scholarships or stipend, shall be presented in Form G.A.R. 35 or in such other form as may be prescribed by authority competent to sanction such payments in consultation with the Principal Accounts Officer concerned. In the case of payments to institutions under private management, such bills shall be prepared and signed by the authorities of the institutions concerned and sent to such Government official as may be nominated in this behalf by the sanctioning authority, who will present the bill and draw the amount thereof and make The payment to the institution concerned. The orders sanctioning the payment which should clearly state that the amount shall be drawn by the departmental officer nominated therein, must be quoted in each case

If any conditions are attached to the payment of scholarships or stipends the bill must bear a certificate of the counter-signing officer that he is satisfied that the prescribed conditions have been fulfilled. Note. - The provisions of this rule are not applicable to the various scholarship schemes of the Government; the amounts of scholarship in respect of students awarded scholarship under such schemes are drawn by presentation of bills by the Ministries or Departments concerned in accordance with the rules governing the schemes, and the cheques or drafts obtained in favour of the Heads of the Institutions concerned are sent to them for making payments to the students concerned.

### **150. Investment by Government.**

- Bills for Government's investments in a company, corporation or similar autonomous organisation shall be drawn by the drawing officer in the office of the sanctioning authority by presentation of simple receipt in a form similar to Form G.A.R. 34, duly supported by a copy of sanction for such payment.

### **151. Interest on Government debt.**

- The procedure with regard to payment of interest on different forms of Government securities shall be regulated by the rules and orders contained in this behalf in the Government securities Manual issued under the authority of the Government.

### **152. Payment to the Reserve Bank.**

- Bills for sums payable to the Reserve Bank, such as bills in connection with the floatation of new loans or management of Public Debt, shall be countersigned by an officer of the Ministry of Finance before they are paid. Note. - The Reserve Bank is authorised to debit the Government Account in advance of the submission of consolidated bills for expenses incurred in connection with the floatation of Government loans or payments which it may make to bankers, on account of brokerage; subject to the condition that the Reserve Bank accepts the responsibility in the event of any excess payment being made. The advance so made should be adjusted against the final bill of the Reserve Bank.

### **153. Expenditure from discretionary grants at the disposal of any Government authority.**

(1) When a sum of money is placed at the disposal of any particular authority for expenditure on specified objects, all amounts sanctioned against it must be supported by an order of the authority concerned stating - (i) the particular object of the expenditure, which must always be within the general purpose of the grant; (ii) the amount sanctioned for it (the grant is to be non-recurring i.e. not involving any future commitments); (iii) the person in whose charge expenditure is to be. (2) The disbursing officer may draw the money on his receipt specifying the order under which it is sanctioned. He may not draw more than what he actually requires from time to time for expenditure

but can draw as often as he finds convenient.(3)An account of the expenditure must be rendered to the Accounts Officer concerned, in which the disbursing officer should enter on the receipt side all sums he has drawn and on the expenditure side, all amounts he has spent. Vouchers must be furnished in the same way and under the same rules as in the case of a contingent bill. A copy of this account, without vouchers, shall also be sent to the administrative department concerned. The account must be sent at the end of every month, except when it is estimated that the sanctioned expenditure will be completed and the account closed within three months from the date of the orders sanctioning it. In such a case, the account may be withheld till the end of the said period of three months and then sent covering the entire period. An account must in any case be made up and rendered up to the 31st March, of each year.

#### **154. Payment on behalf of Defence Services by Union territory administration.**

(1)Disbursements by civil authorities for the purchase of or compensation for lands taken up for the Defence Services, and also those for compensation for loss of crops, and damage to lands, shall be vouched by the bills and receipt of the payees and the original orders or certified extracts therefrom under which the expenditure is incurred.(2)When a Civil officer required to supply carriage to troops on the march, makes an advance to the owners of half the hire charges for the whole journey and recovers the same from the requisitioning Defence officer on making over the carriage to the Defence authorities, the amount may be drawn for such advance payment, from the permanent advance held by the Civil officer on an abstract bill, the amount of the bill and subsequent recovery being taken to the head "858 Suspense Accounts - Pay and Accounts office Suspense."(3)A similar procedure will also be followed in cases in which a Civil Officer is called upon to supply articles of provision to troops on the march.

#### **155. Compensation for land.**

- The procedure to be observed for the payment of compensation for land taken up for public purposes shall be regulated by the special orders issued.

#### **156. Discount on stamps.**

- When discount upon stamps is allowed by deduction from the purchase money, a detailed bill in Form G.A.R. 31 headed "Not for payment" shall be prepared by the concerned Officer every month for the amount of discount allowed, and submitted to the controlling authority concerned for counter-signature and transmission to the Pay and Accounts Office.

#### **157. Commission to registrars.**

(1)Commission to Registrars may be drawn under authorised departmental regulations, on bills which must exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the accounts.(2)In cases in which the commission is calculated

upon a number of documents registered, the bill shall be supported by a certificate of the District Registrar or other controlling officer that the amount has been correctly calculated. Section VI. - Loans and Advances

### **158. Application.**

- The rules in this part shall apply to loans and advances of different classes, which are granted by the Government except in so far as they are governed by any special rules (e.g. payment of loans by the; Central Government to State or Union territory Governments) issued by Government or, contained in other parts of these rules or in any authorised departmental regulations.

### **159. Form of bill for loans and advances and drawal thereof**

(1) Except as otherwise provided in rules 161 to 166, loans and advances may be drawn On simple receipt in a form similar to Form G.A.R. 34. (2) Subject to the provisions of rules 161 to 166, bills for loans and advances shall be drawn by the drawing officer of the office of the authority sanctioning payment of loan or advance. The bill shall be supported by a copy of the sanction for such payment. In case of payments by cheques or bank drafts, the drawing officer shall obtain cheques or drafts wherever necessary and make arrangements for payment.

### **160. Mode of repayment of loans and advances.**

(1) Where repayment is made by deduction from the amount of a claim against the Government, or where ever repayment by directly crediting Government, Account in the relevant branch of the accredited Bank is permitted, the original date and amount of the loan or advance should be indicated in the relevant document so as to provide 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. (2) Procedure for payment of interest on and repayment of principal of loans and advances by public sector undertakings and parties other than State Governments, Union territory Governments or foreign Governments is indicated in Appendix III.

### **161. Scope of the term 'Revenue advances'.**

- The following special procedure is prescribed for the drawing 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 under the provisions of any law or under special order of the Government. Note. - Takavi works advances in the form of expenditure on Takavi works in the Public Works Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Public Works Department, recoveries of such advances will be made by the Collector in the same way as arrears of land revenue.

## **162. Procedure for drawal of revenue advances.**

(1)Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental Officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form G.A.R. 30 for disbursing to the parties.(a)In the former case, the payments must be supported by mutual payees' receipts, and in the latter case by a certificate from the authorised disbursing officer to the effect that payment will be made to the proper payees and their receipts duly taken and filed.(b)In the later case, the following safeguards shall be adopted:(i)No officer disbursing these advances should be 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. 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.(ii)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.(iii)Payees' receipts need not be sent with the detailed bill and their names need not be shown in it. The detailed bill should be forwarded to the Accounts Officer in adjustment of the advance drawn.(iv)The head of the department concerned 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.(2)The Accounts Officer shall maintain a plus and minus memorandum with which the departmental Officer should reconcile the balances as per accounts records. Special care shall be taken while paying recoveries into Government Account that the amount of interest and principal recovered are separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

## **163. Advances under special laws.**

- Advances under this head will be regulated in accordance with the provisions of the relevant Acts and rules framed thereunder, or 'by such orders, general or special as may be issued by the Government in this behalf.

## **164. Advances {or departmental purposes.**

(1)Advances granted under special orders of competent authority to Government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officer for whom they are sanctioned, subject to adjustment by submission of detailed accounts supported by vouchers or by refund, as may be necessary.(2)In case of advances for survey and other departmental expenditure, which are ultimately recoverable from private owners or other parties, the duties such as maintaining detailed accounts of the advances, of watching their recoveries and of supervision, shall rest with the departmental authorities concerned, the Accounts Officer being responsible only for maintaining a plus and minus memorandum, where necessary, in accordance with relevant orders of Government.(3)The provisions of sub-rule (2) of rule 162 shall also apply to advances of this class of which the detailed accounts are kept departmentally.



## **165. Advances to government servants on personal account.**

(1) These advances may be drawn on Form G.A.R. 36 in respect of long term advances and GAR 37 in respect of short term advances. The names of Government servants with their designation and the amounts of advances sanctioned for each should be clearly indicated. (2) A personal advance to Government servant may be repaid, either in cash or by deduction from his pay or travelling allowance bill, as may be required under the rule or order applicable to each case. The recoveries through pay bills of long term advances referred to in rule 187 (b) of the General Financial Rules, 1963, and of interest thereon, should be supported by schedules of recoveries of advances in Form G.A.R. 38, separate schedules being attached for different types of advances. In the case of recoveries of advances referred in rule 187 (c) of the General Financial Rules, 1963, only monthly abstract in Form G.A.R. 39 may be attached to the last establishment bill drawn during each month.

## **166. Other loans and advances.**

- Subject to the general provisions contained in rules 158 to 160, loans and advances not falling under any of the separate classes specified in rules 161 to 165 may be drawn and repaid in accordance with such general or special orders as the Government may issue in each case. Part-IV Public Debt Provident, etc. Funds, Deposits, etc. Section I - Public Debt

## **167. Market loans.**

- The procedures to be followed by treasury officers and Public Debt offices of the Reserve Bank in making payment in respect of the principal of market loans add interest thereon when they fall due shall be governed by the provisions contained in the Government Securities Manual and Supplementary instructions, if any, issued by the Government in this behalf. Payment of cheques including Public Debt Office Interest Warrants which are governed by the Negotiable Instruments Act 1881 (26 of 1881) will be made in accordance with the provisions of that Act and any generally recognised practice established among bankers by custom.

## **168. Treasury Bills.**

- The procedure to be observed by the Reserve Bank in connection with the sale and discharge of Treasury Bills will be governed by such instructions as may be issued by the Government to the Reserve Bank. Treasury bills can only be paid on maturity at the office of the bank from which they were issued. After payment, the discharge bills shall be treated in the same way as other paid vouchers.

## **169. National Savings Certificates.**

- Subject to the general provisions of these rules relating to receipts and payments on Government account, the procedure to be followed by Post Offices in respect of the custody, issue and discharge of National Savings Certificates may be laid down by the Posts and Telegraphs departmental

regulations. Note. - The conditions under which certificates of different denominations are issued and discharged, the maximum, limits of investment, the interest which accrues on them, and other matters connected therewith are regulated by special instructions issued by the Central Government.

### **170. Post Office Savings Bank Deposits, Cumulative Time Deposits, Recurring Deposits and Time Deposits.**

- Without prejudice to the generality of provisions made in these rules and particularly those in Section III of this Part with regard to money received for deposit in the custody of the Government, the procedure to be observed by Post Offices in handling transactions relating to Post Office Savings Bank and other Deposit Accounts may be laid down by departmental regulations. Section II. - Provident and Other Funds

### **171. Responsibility for recovery of subscriptions.**

- Subscriptions to a Provident Fund of the Government are recovered ordinarily by deduction from pay bills of the Government servants concerned and the responsibility for making necessary deductions regularly and correctly devolves upon the drawers of the bills.

### **172. Recovery of premia towards Post Office Insurance fund.**

- Premia or subscriptions to the Post Office Insurance Fund may be realised either -(i) by deduction from pay bills of the subscribers, attaching thereto a schedule in Form GAR 40; or (ii) by payment in cash at Post Offices only, in accordance with the rules of the fund. Note 1. - In all cases where a premium is recovered for the first time or before a Policy No. is allotted, the words 'New Policy' should be written in the remarks column if the policy number has been allotted or the authority letter from the Director (PLI) Postmaster General enabling the subscriber to join the fund shall be quoted in the said schedule. Note 2. - (i) When a subscriber to the Post Office Insurance Fund has come on transfer from another office or is transferred to another office or dies, or quits service or ceases to be a subscriber owing to policy finding exit due to death or maturity the name of the office from which 'Transferred from ..... ' or 'death' or 'quited service w.e.f. .... ' or 'exit by death | maturity' should be written in the schedule and shall also be notified to the Accounts Officer concerned as well as to Director (PLI), Calcutta. (ii) If the leave salary of a subscriber has not been drawn or the official is on leave without pay, the name of the official should be included in the schedule without showing any recovery, but suitable remarks may be given in remarks column as the case may be. (iii) In case of double recoveries or late recoveries, the reasons for late drawal of pay together with an indication of the month of pay from which premium has been recovered should be recorded in the remarks columns of the schedule. Similarly reasons for short or excess recoveries are also to be recorded in the schedule. (iv) No lump sum credit without the supporting schedule or details of recovery should be sent.

### **173. Recovery of subscription to General Contributory Provident Fund, etc.**

- In cases in which subscription or repayment of advances are paid by deduction from pay bills, the requisite particulars shall be entered by the Head of Office in a separate schedule in the Form GAR 41 to be attached to the pay bill. If the subscription is paid in cash, the number of the account and all other, particulars) must "be furnished. In cases of officers appointed, on contract basis where a subscription is paid for the first time, the rule or special authority under which the subscription may be received shall also be quoted. Note. - The schedules in respect of the recoveries effected from Group D Government servants, whose General Provident Fund Accounts are maintained by Heads of Offices, shall be signed by the drawing officers when signing the pay bills after comparing the total in the schedules with the total deductions shown in the pay bills. The schedules in such cases will not be attached to the pay bills, instead a certificate will be attached to the pay bills indicating the total amount deducted as subscriptions and refund of withdrawals.

### **174. Entry relating to subscriptions in the last pay certificate on transfer etc.**

- When a subscriber to any Fund whose subscriptions are realised by deduction from pay bill is transferred from one office to another, the fact that he is subscribing to the fund shall be certified on the last pay certificate (in Form G.A.R. 2) by noting thereon the amount of his monthly subscription and the number of the Fund account and Life Insurance policy, if any, financed therefrom as well as of Post Office Insurance Fund Policy.

### **175. Advances and withdrawals from Provident Fund.**

(1) Advances and withdrawals from a Provident Fund may be drawn on Form GAR 42, the bill being supported by a copy of the sanction accorded by the competent authority. Where the amount of the advance or withdrawal exceeds Rs.250, the payment may be made, even to a non-gazetted subscriber, by an 'Account Payee' cheque drawn in his favour if so desired by the subscriber. (2) Bills for withdrawals from a Fund, when permissible under the rules of the Funds, to meet payments towards policies of life insurance may be prepared in the same manner as for advances mentioned in sub-rule (1), the particulars regarding the policy' or policies on which premium of subscription is to be paid being Noted on the bills. Note. - Withdrawals from Provident Fund by officers and staff serving abroad for payment of Insurance premium in India may be remitted by bank drafts. (3) All bills for payment of advances, or final withdrawals from Provident Fund are to be submitted to the Accounts Officer for payment. However, cheque drawing DDOs may make payments relating to Provident Funds under their own cheque drawing powers to the extent permitted under the relevant departmental regulations, after attaching a certificate to the bill that the advance or withdrawal is covered by the balance at the credit of the subscriber concerned.

### **176. Final Payment of total Accumulations in the Fund etc.**

(1) When a Government employee (other than one belonging to Group 'D'), who subscribes to a Provident Fund, is about to retire or superannuate and, under the rules of the fund, money lying at

his credit in the fund becomes payable to him, he shall submit an application in the prescribed form (GPF-10B upto Part I of Appendix 'E' prescribed under the General Provident Fund (Central Services) Rules, 1960 or corresponding form under other Fund Rules), one year in advance of the event, to the Accounts Officer by whom his fund account is maintained, through his Head of Office-cum-drawing and disbursing officer. The Accounts Officer, after satisfying himself that the claim is tenable, will endeavour to have the relevant account posted and brought up-to-date and settle all outstanding points, such as missing credits, in consultation with the drawing and disbursing Officer on a priority basis. He shall issue a "pre-closing statement of account" not later than 10 weeks in advance of the said event, based on ledger card and other records maintained by him, specifying therein the month upto which the deductions and payments effected and interest element are included, to the drawing and disbursing Officer, under intimation to the said applicant-subscriber. Discrepant items, if any, which are under investigation shall also be indicated therein. The drawing & disbursing Officer shall prefer, irrespective of whether he has received the said "pre-closing statement of account" from the Accounts Officer or not, a bill in Form GAR 42 so as to reach the Accounts Officer one month in advance of the event and append thereto a calculation sheet, indicating the manner in which the amount of final payment claimed has been arrived at, starting with the amount shown in the "pre-closing statement of account" if already received from the Accounts Officer or that mentioned in para 4 of Part I of application form No. GPF-10B *ibid* in cases where such a "pre-closing statement of account" has not been received from the Accounts Officer by then. The Accounts Officer will conduct necessary pre-check of the bill with reference to his accounts records and arrange for the payment of the correct sum due, through the drawing and disbursing officer. The latter should obtain proper acquittance against the payment. In the type of cases where claims, arise for final payment of balance, requiring applications in Form GPF-10B (Part II) or in form GPF 10C *ibid*, the Head of office-cum drawing and disbursing officer, shall forward the application alongwith a bill in Form GAR 42 to the Accounts Officer for the amount arrived at with reference to the latest annual statement of the account issued to the subscriber and other details available in his records. The Accounts Officer shall satisfy himself that the claim is tenable and determine the amount payable to the claimant with reference to his accounts records and arrange for payment of the correct amount due, through the drawing & disbursing" Officer, with the greatest expedition. The drawing & disbursing Officer shall also obtain proper acquittance against payments in such cases. Note. - In the case of Group 'D' Government servants whose General Provident Fund accounts are maintained by Heads of Offices, the bills for final payment do not have to be submitted to the Accounts Office for pre-check payment but the verification and arrangement for payment of the claims shall be made by the Head of Office concerted. (2) Except as hereinafter provided, final payment on account of any Provident Fund, when authorised, shall be made against the personal receipt of the subscriber, or when he is absent from India, on that of his duly authorised agent. Payments may, however, be made to an authorised banker, if so desired by the subscriber in the manner laid down in sub-rule 2 of rule 85 read with rule 86. In the event of the death of the subscriber before payment has been made, payment may be made in consultation with the Accounts Office against proper acquittance to such person or persons as would be entitled to receive payment under the rules of the fund concerned and such subsidiary instructions as may be issued by the Government in this behalf.

### **177. Payment arising under the Provident Fund Deposit Linked Insurance Scheme, 1977.**

- The payment of additional amount payable under the Provident Fund Deposit Linked Insurance Scheme on the death of a subscriber shall be authorised by the authority competent to make final payment of provident fund balance at the credit of the deceased employee to the persons entitled to receive that employee's Provident Fund dues. The provisions of sub-rule (2) of rule 176 shall mutatis mutandis apply to payments under the Provident Fund Deposit linked Insurance Scheme.

### **178. Post Office Insurance Fund payments.**

- Payments in respect of the Post Office Insurance Fund shall be made strictly in accordance with the procedure prescribed in the rules of the fund.

### **179. Payments under Central Government Employees' Insurance Scheme, 1977.**

- Amounts payable under the Central Government Employees Insurance Scheme 1977, as amended from time to time, shall be authorised by the Head of the office to the Government servant or the deceased employee's nominee entitled to receive the employee's dues, as the case may be after submitting the claim in Form GAR 42 (with such modification as may be considered necessary) to the Accounts Officer. Note. - In the absence of valid nomination, the insurance amount payable under the scheme shall be disbursed in equal shares among all the legal heirs of the deceased Government servant without insisting on the production of the usual legal authority provided the Head of the Office is otherwise satisfied about the rights and titles of the claimants.

### **180. Central Government Employees' Group Insurance Scheme. 1980 and the Scheme as extended to All-India Services as per All-India Services (Group Insurance) Rules 1981.**

- Monthly subscriptions recoverable from members of the Scheme shall be deducted every month from pay bills. For the purpose of drawal of funds for making disbursements to members or nominees of deceased members arising under the said Scheme or Rules, procedure prescribed by Government shall be followed and bills preferred in Form No. GAR 44 or 45 as the case may be.

### **181. Funds not under Government management.**

- In the case of such funds which are maintained in the Public Account portion of the accounts of the Government, withdrawals from the Public Account against sums credited by way of subscriptions or of interest that is allowed by the Government shall not be permitted except in accordance with the orders issued by the relevant Ministry, Department or Union territory in consultation with the Controller General of Accounts. Wherever such orders envisage that the withdrawals should be by

specified authorities connected with the fund concerned, by means of cheques on the bank nominated for the purpose (and in which the relevant receipts are credited), the Pay and Accounts Officer of the Ministry, Department or Union territory concerned may, if need be, be entrusted with the work of issuing letters of credit and for the work incidental thereto. Section III. - Deposits

## **182. Broad categories of deposits.**

- Moneys received for deposit in the Government Account are to be classified under suitable heads of account appearing under two broad categories of 'Deposits bearing interest' and 'Deposits not bearing interest' under Sector K - 'Deposits and Advances' of the Public Account.

## **183. Application.**

- Unless there be anything repugnant in the subject or context, the relevant provisions of this Part shall apply to deposit transactions of the Defence, Railway, Posts and Telegraphs. Public Works and other Central Departments whose initial accounts are kept in departmental offices except in so far as they may be varied or supplemented by authorised departmental regulations. Note. - This rule does not apply to Post Office Savings Bank and allied deposits covered by rule 170.

## **184. Limitations.**

(1) No moneys shall be received for deposit in the Government Account, unless they are such as by virtue of any statutory provision or of any general or special orders of the Government are required or authorised to be held in the custody of the Government. (2) Subject as aforesaid and save as expressly otherwise provided by these rules, no money is to be credited as a deposit except under the formal order of a Court or other competent authority. (3) The treatment of the following items as deposits is prohibited:-(i) No pay, pension or other allowances should be placed in deposit on the ground of the absence of the payee or any other reasons. (ii) No fines should be placed in deposit on the ground that appeal is pending, they should be credited at once to the Government and refunded if necessary, on order of the Appellate Court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, may be kept in deposit both in appealable and non-appealable cases, till they lapse under the ordinary rule. (iii) As provided in sub-rule (3) of rule 139, no refunds can be drawn to be lodged in deposit pending demand by the payee. (iv) No jewels or other property received for custody and restoration in kind may be brought on the deposit account, though the value be stated in money. (v) Government Promissory Notes or other security deposits (not being cash) received must, on no account, be credited as deposits. (4) The net sale proceeds of unclaimed impounded cattle may be kept in deposit for three months and if no claim be made within that time, are to be credited to the proper account. (5) The sale proceeds of unclaimed property are not to be placed in deposit at all; under Police Act 1861 (5 of 1861), the property itself is to be kept for six months, but money realised by sale is at once at the disposal of the Government, and should be taken to credit of the appropriate receipt head. 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. Note 1. - If unclaimed property be perishable and be sold because it cannot be kept or it be sold for the benefit of the owner or because

its value is less than ten rupees, its proceeds should be held for six months, in deposit, but the circumstances should be clearly stated in the challan. Note 2. - Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be paid into Government account at convenient intervals. Note 3. - The Police Department should have no deposits except security and earnest money deposits which should be paid into Government Account under the major head '843 Civil Deposits'. Unclaimed property found by or delivered to a police officer, should be made over to the Magistrate. Proceeds of sale of old stores or other Government property should be credited to Government Account.

## **185. Credit deposits into Government Account.**

(1) Deposits must be paid into the Government Account either through departmental officers and or through the accredited bank, along with the appropriate challan (G.A.R. 7 in the absence of any other specially prescribed form) as may be directed by the Ministry or Department concerned. The procedure relating to credit of receipts prescribed in Part II of these rules will be applicable. (2) In respect of earnest money deposits made by intending tenderers of Civil and Defence Departments which are creditable as revenue deposits, the depositor must indicate the designation of the officer in whose accounts the deposit should enter.

## **186. Repayment of deposits.**

(1) Refunds of deposits can be made only on the receipt of the persons entitled to them. Application-cum-Bill in Form G.A.R. 43 shall be used for the purpose. (2) (a) In cases where money on account of deposits were received and credited to Government Account by a departmental officer or at his instance, and detailed accounts are kept by him, the officer should draw the amount on his receipt (affixing his signature in the space provided for 'Claimants' signature' in the bill, after scoring out these words) from the Accounts Officer and make payment to the payee concerned. He may, where necessary, arrange payment from the permanent advance held by him, or wherever it is permissible in terms of sub-rule 2 of rule 6, from current deposit receipts and take action to get the permanent advance recouped or account of the current deposit receipts rendered in the usual manner prescribed therefor, as the case may be. (b) The departmental officer will certify on the bill that the conditions subject to which repayment is to be made, have been fulfilled and that a Note has been kept in his initial records to prevent a second claim. (3) Bill for the purpose shall be duly supported by the challan with which the money was credited to Government Account and departmental receipt, if any, issued to the party. If, however, amount received from more than one person had been credited by the Departmental Officer to Government Account through a single challan (or had been remitted by means of a bank draft to the Pay and Accounts Office for credit to the Government Account), the bill should be supported by (i) a duly attested 'statement showing the names of the depositors to whom the repayment is to be made, the amount repaid, the number and date of the challan (bank draft) with which money was originally credited and the amount, if any, already repaid and (ii) the original departmental receipts, if any, issued to them. The Accounts Officer will, after verifying the availability of balance from the Deposit Register, make an entry in the repayment portion of the register and effect payment, subject to other usual checks. Note 1. - No separate permanent advance may be given and held apart specially for the repayment of deposits;

only the office permanent advance may be augmented sufficiently for the purpose. Note 2. - The procedure outlined in the above rule shall apply mutatis mutandis in respect of diet money of witnesses deposited by assesseees with the Income Tax Department.

### **187. Refund of earnest money deposits of Civil Departments and Defence Services.**

- Except as provided in the previous rule, earnest money deposits of Civil Departments and Defence Services may be refunded under the authority of an order endorsed by the departmental officer (in whose favour the deposit was made) upon the original deposit receipt. Under no circumstances can part payment be made.

### **188. Transfer credit of earnest money into the Consolidated Fund in certain cases.**

- If the departmental officer desires that an item of earnest-money deposit, instead of being refunded be carried to the credit of the Government in the Consolidated Fund, he must record the fact on the deposit receipt and in his initial records and request the Account Officer to effect necessary adjustment in accounts.

### **189. Lapsed deposits.**

(1) At the close of March each year, (a) deposits not exceeding twenty five rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete account years, shall be credited to the Government under the Consolidated Fund, keeping necessary Note in the register of deposits. In the case of deposits, the detailed accounts of which are kept by departmental officers, a list of deposits and balances thus lapsing shall be prepared by them and sent to the Accounts Officer in accordance with the relevant directions. Note 1. - For the purpose of this rule, the age of a repayable item, or of a balance of it, may be reckoned as dating from the time when the item or the balance, as the case may be, was initially deposited. if, however, a repayable item deposited by a party in connection with a contract or supply order is on request, decided to be reckoned as deposit against a subsequent contract or supply order awarded to the same party, the age of the item will be calculated with reference to the date of the latter. Note 2. - Such of the deposits (or balances of deposits) referred to in (b) of sub-rule (1) which pertain to contracts, supply, orders that are under litigation or arbitration shall not be deemed as "unclaimed deposits" for the purpose of crediting to Government under this rule. They should, nevertheless, be listed out distinctly along with relevant particulars so as to facilitate action for releasing the deposit, or for forfeiting it, depending on the judgement or award .at the conclusion of the litigation or arbitration. Relevant claim will require pre-check by the Accounts Officer before repayment.(2) However, in the case of certain departments such as Central Public Works Department and Salt Department, which maintain detailed account of deposits themselves, the age for the purpose shall be reckoned with reference to the provisions in the



concerned authorised departmental regulations.(3)The Government may, in relation to any particular class of deposits, issue orders varying or relaxing any of the conditions or limitations specified in the preceding sub-rules.

## **190. Procedure for repayment of lapsed deposits.**

(1)Deposits, the detailed accounts of which are required to be kept by the departmental officer and which are credited to Government under provisions of rule 189 cannot be repaid without pre check by the Accounts Officer. On receipt of bill in Form G.A.R. 46 (along with the original departmental receipts issued to the refundees) from the departmental officer concerned, the Accounts Officer will pass the bill after checking that the item is covered by the credit reported by the departmental officer as lapsed and carried to the credit of Government and that the claimant's identity and title to the money are certified by the departmental officer who signs the application for the refund. The amount of the bill may, wherever necessary, be paid to the departmental officer on affixing his signature in token of receipt in the space provided for "Claimants' signature" in the bill after scoring these words.(2)Deposits, the detailed accounts of which are kept in the accounts office and which are credited to the Government under rule 189, may be refunded on receipt of an application-cum-bill in Form G.A.R. 46 (along with the original challan or departmental receipt as the case may be) from the departmental officer after verifying that the item was really received, is traceable in his records and 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 countersigning the application for the refunds.(3)The repayment of lapsed deposit shall be recorded in the appropriate deposit register of receipts so as to guard against a second payment. If the payment is made after the Register of Receipts has been destroyed, the responsibility for verifying the claimant's title to the refund shall devolve on the authority who signs the application-cum -bill in Form G.A.R. 46.

## **191. Personal deposit account.**

(1)Personal Deposit Account is a device intended to facilitate the administrator thereof to credit receipts into, and effect withdrawals directly from, the account subject to an overall check being exercised by the bank in which the account is authorised to be opened, to ensure (with the help of a personal ledger account to be maintained by the bank for the purpose) that no withdrawal will result in a minus balance therein. The administrators thereof shall be only Government officers acting in their official or any other capacity.(2)A personal deposit account of a type other than (a), (b) and (e) of sub-rule (3), may be authorised to be opened only under the special order or permission of the Ministry or Department concerned in consultation with the Controller General of Accounts. Such special order or permission may be issued or granted by the Ministry or Department concerned after satisfying itself that the initial accounts of the moneys to be held in a personal deposit account and disbursed, are arranged to be maintained properly and are subject to audit. The Principal Accounts Officer of the Ministry or Department concerned shall also be consulted for the purpose.(3)Personal deposit accounts are generally authorised to be opened in the following types of cases:(a)In favour of an administrator appointed for the purpose of administering moneys tendered by or on behalf of ward and attached estates and estates under Government management. It should also be ensured

that proper arrangements are made for the maintenance and audit of connected initial accounts.(b)In relation to Civil and Criminal Courts' deposits, in favour of the Chief Judicial authority concerned.(c)Where, under certain regulatory activities of the Government, receipts are realised and credited to a Fund or Account under the provisions of an Act to be utilised-towards expenditure thereunder and no outgo from the Consolidated Fund is involved.(d)Where a personal deposit account is required to be created by a law or rules having the force of law and certain liabilities devolve on the Government out of the Special enactments.(e)Officers commanding units and others concerned in the administration of public funds or regimental funds in the Defence Departments can be authorised to open personal deposit accounts for such funds.Note. - Without prejudice to clause (e) of sub-rule (3), regimental funds may, under authorised departmental regulations, be deposited outside the Government account with any branch of the State Bank of India or any other public sector bank.(4)Every Personal deposit account so authorised to be opened will form part of the Government Account and be located in the Public Account portion thereof.

## **192. Balances in personal deposit accounts.**

(1)Balances in personal deposit accounts of the type referred to in clauses (a) and (e) of sub-rule (3) of rule 191 do not lapse to Government, even if outstanding for more than three complete account years. However, if such a personal deposit account is not operated upon for a considerable period and there is reason to believe that the need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened.(2)While the balance as a whole in a personal deposit account of the type referred to in clause (b) of sub-rule (3) of rule 191 will not lapse to Government, individual items of deposits included therein will be governed by the provisions of rule 189.(3)Balance in the personal deposit account of the type referred to in clause (c) of sub-rule (3) of rule 191 will not lapse to Government until the provisions of the relevant Act are in force.(4)Personal deposit accounts referred to in clause (d) of sub-rule (3) of rule 191 fall under the following two categories depending on the manner in which Government liability is to be discharged out of the relevant provisions made in the Demands for Grants (i.e. out of the Consolidated Fund of India), either (i) as a lump sum payment as would be specified in the Act (e.g. in connection with the take over of a company by Government and appointment of a Commissioner of payments, as Administrator of the Personal Deposit Account) or (ii) in suitable instalments sanctioned by the Ministries or Departments as and when necessary for bridging any deficit or shortfall that may arise or be anticipated in the account. Unless otherwise directed, no physical transfer of funds from the Consolidated Fund to the personal deposit accounts will be needed, but only an intimation need be issued by the Accounts Officer concerned to the concerned branch of the accredited bank indicating the amounts of credit to be reckoned as receipt towards the account'. As and when intimations are sent to the bank, an account entry will be made by debiting the functional head under the Consolidated Fund by affording contra credit to the Personal Deposit Account to that extent. In the former category of cases, the balance in the account shall be allowed to be carried over to the subsequent years. But in the latter category of cases, at the end of each financial year, based on the account Statement received from each personal deposit account holder, the balance remaining at the credit of the account will be brought to 'nil' by affording minus debit to the functional head under the Consolidated Fund of India and the personal deposit account may be revived in the subsequent year again, if necessary, in the usual manner.

### **193. Receipts towards personal deposit accounts.**

- Moneys tendered alongwith the appropriate challan for credit into a personal deposit account may be received at the specified branch of the accredited bank from the administrator of a deposit account. Details of individual items need not be indicated in or attached to the challan.

### **194. Withdrawal from personal deposit accounts.**

- Unless in any case the Government direct otherwise, withdrawals can be allowed only on cheques signed by the responsible administrator of the personal deposit account concerned. The Administrator shall ensure while issuing every cheque that there is adequate credit balance in the account for the purpose. Withdrawals shall on no account be allowed by the bank to exceed the balance at the credit in the deposit account. The payment scroll rendered to the Accounts office by the bank shall be supported by the original paid cheques.

### **195. Deposits for works done for local authorities or individuals.**

(1) Payments made to the Government by District Boards, Municipalities and other Local Authorities for the cost of land taken up on their behalf under the Land Acquisition Act shall be credited to Government Account in accordance with the procedure laid down for the purpose. (2) The number and date of the award statement as well as the date on which the deposit was credited into Government Account shall be Noted on all orders, bills and vouchers based on which payments are made out of the deposit account. (3) Deposits for works to be done on behalf of Local authorities and other parties may be received and dealt with by the Public Works and other departments carrying out the works! in accordance with the authorised departmental regulations. Note. - When under authorised departmental regulations. the Local authority or the party concerned is authorised to pay the deposit direct into the accredited bank, accompanying challan should state clearly the name of the department to which the amount is creditable, and the division and the work to which the deposit relates.

### **196. Deposit of fees.**

- 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 Government servant are known before hand, 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 be collected by the Government servant himself. The Government share should be paid into Government Account as far as possible by the body or person paying the fee after ascertaining the procedure therefor from the departmental authority concerned; (b) If the amount of the fees or the shares are known only approximately, beforehand, all

the fees should in the first instance be similarly credited to Government Account, as far as possible, by the body or person paying the fees. The receipts should be credited to the appropriate deposit head, 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 by the Head of Office who will draw the amount on a bill in ordinary pay bill form specifying therein the authority sanctioning the payment of fees. 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 non-Government bodies or persons. They are not applicable to cases, e.g., fees levied for overtime work in a department where such practice is in existence, or 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 realised he is remunerated by a share out of these receipts. In the latter case, the fees realised are adjustable as departmental receipts, and the disbursements to the Government servant as departmental expenditure.

### **197. Other deposit accounts.**

- Moneys appertaining to special deposit accounts which do not strictly fall under any of the separate classes specified in this Part may be paid into or drawn out of the Government Account in accordance with such general or special directions as may be given by the Government.

### **198. Power to remove difficulties.**

- If any difficulty arises in giving effect to the provisions of these rules, the Government 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.

### **199. Interpretation.**

- Where any doubt arises as to the interpretation of any of these rules, the matter shall be referred to the Ministry of Finance (Department of Expenditure - Controller General of Accounts) for its decision. Appendix I [See Rule 3 (2)] Agreement between the Secretary of State for India in Council and the Reserve Bank of India and continued in operation by virtue of sub-section (a) of section 177 of the Government of India Act, 1935. AN AGREEMENT Made this fifth day of April 1935, BETWEEN THE SECRETARY OF STATE FOR INDIA IN COUNCIL acting by and through THE GOVERNOR GENERAL IN COUNCIL (hereinafter called "the Secretary of State") 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") with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was thereby inter alia particularly provided as follows, viz -(1) by section 20 of the Act that the Bank should undertake to accept monies for account of the Governor-General in Council and to make payments up to the amount standing to the credit of his account and to carry out his exchange, remittance and other bank-ins operations including the management of the public debt; and (2) by section 21 (1) of the Act that the

Governor-General in Council should entrust the Bank on such conditions as might be agreed upon with all his money, remittance, exchange and banking transactions in India and in particular should deposit free of interest all his cash balances with the Bank provided that nothing in that sub-section should prevent the Governor-General in Council from carrying on money transactions at places where the Bank has no branches or agencies and that the Governor-General in Council might hold at such places such balances as he may require; and '(3)by section 21 (2) of the Act that the Governor-General in Council 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 come into force on the execution of these presents.**
- 2. The general banking business of the Governor-General in Council (in which business is included the payment, receipt, collection and remittance of money on behalf of the Governor-General in Council and of such Local Governments as may not have the custody and management of their own provincial revenues) 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 Governor-General in Council through any Government officer or officers authorised by him 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 Governor - General in Council shall from time to time direct in the manner aforesaid.**
- 3. The Secretary of State shall employ the Bank as the sole Banker in India of the Governor-General in Council who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of his 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 be given by the Governor-General in Council in the manner aforesaid receive and hold for the Governor-General in Council all such monies as may be or become payable to him or on his account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Governor-General in Council 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 monies at the said offices, branches and agencies available for transfer to such places and at such times as the Governor-General in Council may direct. No interest shall be payable to the Governor-General in Council on any of the monies for the time being held by the Bank.**

**4. The management of the public debt and the issue of new loans by the Governor-General in Council and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Governor-General in Council 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, Calcutta 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 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 Governor-General in Council may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Secretary of State and for the Governor-General in Council 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 Governor-General in Council.**

**5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Governor-General in Council other than such-advantage as may accrue to it from the holding of his cash balances free of obligation to pay interest thereon.**

**6. As remuneration to the Bank for the management of the public debt as aforesaid the Bank shall be entitled to charge to the Governor-General in Council half-yearly commission at the rate of Rs.2000 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 the 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 Governor-General in Council or by a Local Government or by any officer or officers of the Government of India or of a Local Government authorised in that behalf.(c)The amount of the Government of India rupee securities held in the issue department of the Bank.(d)The amount of stock and Notes outstanding in the London register.And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Governor-General in Council a fixed sum of Rs. 2000 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 Governor-General in Council or a Local Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the Governor-General in Council 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.

**7. The Bank shall maintain currency chests of its issue department at such places as the Governor-General in Council may prescribe and the Governor-General in Council 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 chests, Notes and coin. The Bank shall keep the said chest supplied with sufficient Notes and coin to provide currency for the transactions of the Governor-General in Council and reasonable remittance facilities to the public at the said places. The Governor-General in Council shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transfers to and from the said chest. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Governor-General in Council shall be responsible to the Bank for the examination and correctness of coin or Notes at the time of deposit in or withdrawal from the said chests.**

**8. The Bank shall not be at liberty to close any of its offices, 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 Governor-General in Council 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 authorised by the Local Government within whose jurisdiction such agencies may be respectively situated.**

**9. The responsibility for all loss or damage to the Secretary of State and the Governor-General in Council which may result from any act or negligence of or omission of the Bank in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidation, subdivision 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 signatures 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 realising money and securities for money on account of the Governor-General in Council and paying cheques, orders, drafts bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Governor-General in Council and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Secretary of State and the Governor-General in Council shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.**

**10. The Bank shall remit on account of the Governor-General in Council between India and London such amounts as may be required by him from time to time at the market rate of the day for telegraphic transfers, subject to the proviso that if a larger transfer has to be effected in connection with the floatation or repayment of a sterling loan or analogous operations 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.**

**11. 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 Secretary of State to be addressed to the Governor of the Bank and to be served by being left at the Head Office of the Bank 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 of India 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.**

**12. Nothing in this agreement shall operate to affect in any way the obligations imposed either on the Governor-General in Council or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.**

**13. 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 or as may be approved by the Governor-General in Council.**

In Witness Whereof Secretary to the Government of India in the Finance Department by the order and direction of the Governor-General in Council acting for and on behalf of the Secretary of State for India in Council has hereunto set his hand and the common seal of the Reserve Bank of India pursuant to a Resolution of its Central Board has been hereunto affixed in the presence of its subscribing officials the day and year first above written. Signed by the said the Hon. Mr. Philip Cubitt Tallents, CSI, CIE, ICS, Secretary to the Government of India in the Finance Department for and on behalf of the Governor-General of India in Council acting in the premises for and on behalf of the Secretary of State for India in Council in the presence of (Sd.) H. S. Stephenson, Additional Under Secretary to the Government of India. '(Sd.) P. C. Tallents, Secretary to the Govt. of India, Finance Department. The Common Seal of the Reserve Bank of India was affixed hereto in the presence of Sir Edward Charles Benthall Kt, and Sir Badridas Goenka, Kt., C. I. E. two of its Directors and Sir Osborne Arkell Smith, KCIE., its Governor. (Sd.) E. C. Benthall, Badridas Goenka, Director (Sd.) Osborne A. Smith Governor Appendix II (See rule 17) {Refer Correction Slip 13} The following transactions of Government involving fractions of a rupee shall be brought to account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next higher rupee and fraction of less than 50 paise to be ignored):- (1) Personal claims of Government servants and pensioners (a) All entitlements due to an individual employee by way of HRA/DA/TA etc., and all 'Inner Column' deductions from salary bills on account of PLI/Licence fee/Taxes etc. including book Transactions shall be rounded off in whole rupees. (b) In the case of Travelling Allowance bills the rounding shall be done only at the last stage and not in respect of each item, e.g. Railway fare, Mileage and Daily Allowance, comprising the claim of an individual. (c) Interest on loans and advances to an employee which is computed as a percentage of base amount and its recovery is effected in instalments shall be made in whole rupee. Note 1: In the case of emoluments fixed by law amounts which are in fraction of a rupee shall be rounded off to the next higher rupee. Note 2: Payment on account of Pension/Relief on Pension/DCRG/Commuted value of Pension shall be rounded off to the next rupee. (d) All Government transactions, whether

involving actual receipts/payments or book adjustments, involving fraction of rupees shall be made in whole rupees.(2)All transactions of PAOs/Banks through Cheques and Challans.(3)Transactions between one Government and another or between two Departments of the same Government.(4)Amounts converted into Indian currency from Sterling or other foreign currencies.(5)Reserve Bank remittances, other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government.Sums representing dues fixed by or under any law shall be always be rounded off to the next higher rupee.(6)Deposits and receipts other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this Rule.Sums representing amounts fixed by or under any law shall be always be rounded off to the next higher rupee.(7)The only type of transactions which have to involve paise would be cash transactions for petty purchases or sales which are reflected in a primary record like cash book. Instructions for rounding off of such transactions are given in the Annexure to this Appendix.

## **2. This amendment takes effect from 1-4-1987.**

Annexure(i)Petty cash payments for local purchases are met out of permanent cash imprest available with the Head of office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Pay & Accounts Office for replenishment of the imprest. As far as possible, suppliers should be persuaded to cooperate in rounding off the amount payable to them on each occasion to the nearest rupee. In exceptional cases where payment of paise cannot be avoided, the total of the sub-vouchers sought to be recouped would include paise also. Nevertheless, the recoupment bill shall be submitted to the PAO for the whole rupee portion only. However, for the purpose of balancing the transactions in the main cash books as well as in the petty cash book, the DDO will (a) indicate the actual amount received in recoupment of the permanent advance; (b) record therein the unrecouped paise as an item of "rounding off of transactions"; and (c) carry it over to be claimed through the subsequent recoupment bill in which this amount was short received. Illustrative examples are given in performance A&B for guidance.(ii)In the case of receipts arising out of sale of waste papers or old newspapers, periodicals, condemned furniture etc. the amounts to be realised should be rounded to the nearest rupee and not include paise in the sum total of transactions with any party for which a single receipt is given so that the receipts are credited into government account in whole rupees only.Appendix III[see rule 160 (2)]Subject: - Procedure for payment of interest on and repayment of principal of loans and advances made by Government of India to public sector units and parties other than State, Union Territory and Foreign Governments.

**1. In the case of Ministries and Departments in which Scheme of Departmentalisation of accounts has been introduced, it has been decided, after consultation with the Comptroller and Auditor General of India, that the following procedure may be followed by borrowers, other than State, Union Territory and Foreign Governments, e.g. public sector units, statutory bodies, institutions, societies, private sector concerns and individuals for making repayments and interest payments on loans and advances made to**

**them: -**

(a) payment of interest or principal or both shall be tendered, on or before the due date, at the specified branch at New Delhi of the public sector bank accredited to the Ministry or Department which sanctioned the loan or its successor on whose books the accounts of the loans in question are maintained on departmentalisation of accounts; (b) the payment will be made in cash or by cheque or draft drawn on a scheduled bank in Delhi or New Delhi in favour of Public Sector Bank branch mentioned in sub-paragraph (a). The payment will be accompanied by a memorandum or challan in duplicate giving the following details: - (i) name of the loan sanctioning Ministry or Department (or its successor as the case may be); (ii) number and date of loan sanction letter with the loan amount sanctioned; and (iii) amount due for payment, separately for interest and principal and the head of account to which the dues are to be credited in the Government Account. Separate cheques or drafts and challans should be submitted for payment of principal and interest. (iv) due date of payment. (c) outstation loanees may arrange to tender payment of dues together with memorandum or challan in duplicate through their bank to the Public Sector Bank branch at New Delhi mentioned in sub-paragraph (a) ensuring that payment is tendered at the aforesaid Public Sector Bank branch by the due date; and (d) the receipt of cheque or draft tendered in payment of dues will be acknowledged by the Public Sector Bank branch through a paper token immediately and after realisation of the cheque or draft, duplicate copy of the challan will be given to the tenderer.

**2. The public sector bank collecting the dues shall arrange prompt credit thereof to Central Government Account and send original copy of the challan with a credit scroll to the Pay and Accounts Officer of the Ministry or Department in accordance with the general instructions issued for handling receipts and payments of the Ministry or Department.**

Note 1. - Provisions of rule 19 and 20 should also be kept in view while tendering a cheque or draft at the bank under this procedure. Note 2. - As regards heads of account referred to in paragraph 1 (b) (iii), the head for repayment of principal will be the same as that against which the loan was sanctioned and paid by Government; the head of account against which interest is to be credited will be one of the minor heads indicated below which is relevant for the purpose under the major head 049-Interest receipts-(c) Other interest receipts of Central Government: • Interest from Public Sector and other Undertakings. • Interest from local bodies. • Interest from Cooperative Societies. • Interest from Cultivators. • Interest from Port Trusts. • Interest from other parties. • Other receipts. G.A.R. 1 (See rule 6 (1)) Pay-in-Slip Form (Obverse) { || - || Rs. | P. |

Paid into ..... Bank Branch ..... by  
Ministry/Department/Office of .....

credit into Government account and for entering in scroll to be sent to Pay & Accounts Office

depositor ..... Acknowledgement by bank | - | Cash | | - | Bank drafts as on reverse | | - | Cheques as on reverse | | - | Rupees ..... (Note: Separate slip should be used for Cash, Bank drafts and Cheques). | - | Checked | Cashier | Manager / Officer | } G.A.R. 1 (Reverse) { | - | Name of Bank drawn upon | Bank draft/Cheque No. and date |

AmountRs. P.| Classification &. name of Party Wherever Necessary|-|||||}G.A.R. 2[See rules 11 (4) and 80](Obverse)Last Pay CertificateLast Pay Certificate of Shri/Shrimati.

..... of the office of  
.....  
proceeding on  
..... to  
.....

## 2. He/She has been paid

upto.....

at the following rates: -

Particulars
Substantive Pay
Officiating Pay
Special Pay
Personal Pay
Leave Salary
Allowances:
(a) D.A./A.D.A.
(b) C.C.A.
(c) H.R.A.
(d) .....
(Rate of Deductions)G.P.F..... I-TAX
..... C.G.E.I.S/C.G. Employees Group Insurance Scheme,
1980.....(a)Composite rate.or (b)
Insurance rate onlyLicence fee for Govt. accommodation @.....P.M.

## 3. His General Provident Fund Account/GPF Account No.

..... is maintained by the Pay and Accounts Office/DDO/AG

.....

{Refer Correction Slip 19}

## 4. He made over charge of the office of

..... on the

..... noon of

.....

**5. Recoveries are to be made from the emoluments etc. of the Government servant as detailed on the reverse.**

**6. He is entitled to draw the following:-**

**7. He has been sanctioned leave proceeding joining time for..... days.**

**8. He finances the insurance policies detailed below from the Provident Fund:-**

Name of Insurance Company	No. of Policy	Amount of PremiumRs.	Due date for the payment of premium
---------------------------	---------------	----------------------	-------------------------------------

**9. Details of P.L.I. recovery through pay bill:-**

**10. The details of income-tax recovered from him upto the date from the beginning of the current financial year are Noted on the reverse.**

Signature .....Designation .....Dated .....19.....(Reverse)Last  
Pay CertificateDetails of recoveries

Name of advance involving recovery/adjustment

Payadvance.....

T.A.Advance.....

H.B.Advance

Licence fee arrears Rs.....for the period from ..... to.....

Name of months	Pay/Leave Salary& allowances	Fee, Honorarium etc.	Funds & other deductions	Amount of I-Tax recovered	Remarks
Rs.	Rs.	Rs.	Rs.		

April, 19...

May, 19...

June, 19...

July, 19...

August, 19...

September,  
19...  
October, 19...  
November,  
19...  
December,  
19...  
January, 19...  
February,  
19...  
March, 19...

Signature.....Designation.....(Rupees  
..... which tallies with the closing balance as  
worked out in the cash book".(2)Self cheques drawn under cheque drawing powers, for payments to  
staff etc., in cash, should also be entered on the receipts side of the cash book.(3)Closing balance  
should be analysed in the following manner:-Rs. P.(i)Cash(ii)Self ChequesNot transferable category  
of cheques and bank drafts.(iii)Other cheques(iv)Other Bank drafts(v)Imprest  
with(a).....(b).....(vi).....Total cash  
balance [Items (i) to (vi)].G.A.R. 3[See rule 13 (i)]Cash BookOffice of  
..... Month of  
.....Receipts

Date	Particulars			Contingencies					Total
	No. of the receipt issued or bill drawn	From whom received	Cheque/ DD No. or Serial Nos. in the register ofvaluables	Receipt to be credited to Govt. account	Salaries and advances	In recoupment of permanent advance	Advance payment	Miscellaneous	
				Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

#### Payments

Date				Contingencies					Total	Class
	Sub-vouchers Nos. /Sr. No.(s) in the register ofvaluables	To whom paid or sent to P.A.O./ Bank forcrediting	Receipts to be credited to Govt. account	Salaries and advances	Out of permanent advance	Out of money drawn in anticipation of payments	Miscellaneous			
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.		Rs. P.	.

Foot Note (to be printed as flyleaf):(1)Form of Certificates to be recorded under rule 13 (iv) - "Certified that the cash balance has been physically verified by me today (date.....) and found to be Rs ..... (Rupees ..... which tallies with the closing balance as worked out in the cash book".(2)Self cheques drawn under cheque drawing powers, for payments to staff etc., in cash, should also be entered on the receipts side of the cash book.(3)Closing balance should be analysed in the following manner: -Rs. P.(i)Cash(ii)Self ChequesNot transferable category of cheques and bank drafts.(iii)Other cheques(iv)Other Bank drafts(v)Imprest with(a).....(b).....(vi).....Total cash balance [Items (i) to (vi)].G.A.R. 4[See Exception (b) below rule 13 (ii)]Register of Cheques Issued

SI. No.	Date	Ref. to SI. No. of bill Register	Particulars of the Bill	Cheque Number	Amount Rs.	To whom issued
1	2	3	4	5	6	7
Initials of DDO	Remarks	Date of encashment	Initials of DDO	Progressive total of assignment Rs.	Balance in assignment account Rs.	Remark
8	9	10	11	12	13	14

G.A.R. 5See Exception (c) below rule 13 (ii) and Note 3 below rule 13)]Register of Valuables

Sl. No.	Date of receipt	From whom received with No. & date of covering letter, if any	Nature of valuable (e.g. whether Cheque/DemandDraft) No. & date & name of Bank on which drawn	Amount
1	2	3	4	5
Initials of D.D.O./authorised officer		How disposed of - with particulars) (e g. creditto bank, sent to P.A.O., returned to Party)	Date of bank scroll in which credit traced oracknowledgement No. & date of PAO/Party	Initials of DDO/authorised officer
6		7	8	9
				10

Foot Note: -If any cheque is dishonoured, a note thereof may be made against the relevant entry in, the Remarks column for further action.G.A.R. 6[(See rule 22 (i)]

ReceiptCounterfoil (Office Copy)

Receipt

No. 19 .. ..... No. 19 .. .....  
 Receivedfrom..... Receivewith.....with  
 Letter Letter  
 No.....dated..... No.....dated.....  
 .19..... the sum .19..... the sum  
 ofRupees.....ofRupees.....in  
 cash / by cheque / by bank draft on account cash / by cheque / by bank draft on account  
 of ..... of .....  
 ..... ..in payment ..... ..in payment

of.....Rs..... of.....Rs.....  
 SignatureDesignation SignatureDesignation  
 G.A.R. 7[See rule 26 (1)](Obverse){||-|| Civil\_\_\_\_\_|-|| Please indicate whether|  
 Defence\_\_\_\_\_|-|| Railway\_\_\_\_\_|-|| Posts & Telegraphs\_\_\_\_\_|-| Challan  
 No.||||}Challan of money paid into ..... (bank),  
 ..... (branch)

To be filled in  
 To be filled in by the  
 by the Departmental  
 remitter Officer or at  
 his instance

Name (& or designation) and address of the party (i.e..Tax payer etc.) crediting money	Department/ Office from whose books the demand emanated	Full particulars of the nature of remittance and/or authority(if any)	Amount	Accounts Head of Account	Officer by whom adjustable	Order to the bank
--	---	--	--------	--------------------------------	----------------------------------	----------------------

Receive and  
grant receipt  
(signature,  
date &  
fulldesignation  
of the  
Officer  
ordering the  
money to  
Paid in)

Rs. P.

"Total \_\_\_\_\_

(In words) Rupees.....Received payment (in words)  
 Rupees .....Date .....Agent or  
 Manager/Officer(Reverse){||-|| Particulars to be filled in by remitter| Amount|-|| Rs.| P.|-|  
 Cash|||-| Bank drafts (with details)|||-| Cheques (with details)|||-|||-|| Total Rs.|-|||-||}G.A.R.  
 8[See Note 2 below rule 26]ObverseChallan for remittance of Cash (including Demand Drafts) with  
 the State Bank of India Tis Hazari/ Reserve Bank of India, New Delhi for depositing rupee  
 equivalent of foreign Currency payment made out of loans/credits/grants received from foreign  
 countries under the direct to be filled by remitter

By whom tendered	Name, design of the person on whose behalf money is deposited.	Min. of Fin. letter of authority No./letter of Instruction No& date	Description of loans/ credit/grants	Full particulars of the
------------------	---	--	---	-------------------------------



Amount in foreign currency in respect of which rupee deposits are being made

Date of payment to the supplier

1	2	3	4	5	6
Name	Here enter importer's name and address				

remittance & authority, if any	Period for which interest is paid	Total amount deposited (Col 8 + 9)	Head of Accounts A/C	Officer by whom adjustable
--------------------------------	-----------------------------------	------------------------------------	----------------------	----------------------------

Composite rate adopted for conversion	Rupee equivalent of the foreign currency	Interest amount deposited
---------------------------------------	--	---------------------------

7	8	9	10	11	12	13
				(in words & figures)		Controller of Aid Accounts & Audit, Ministry of Finance)(Deptt. of Economic Affairs) UCO Bank Bldg. New Delhi

Signature.....

Received payment (in Words)..... Rs. ....

Treasurer..... Accountant Agent

Reverse

Particulars AmountRs. P.

Coins

Notes with details

Cheques with details

(Here enter DD Particulars No. & Date(to be filled in by importers/his bank)

Notes:

**1. Column 9 - For purposes of calculating interest the date of posting the demand draft will be deemed to be the date of deposit of rupee equivalent in the Government account.**

**2. Column 10 - Here specify date, month and year (from the date of payment to the foreign supplier to the date of deposit both days inclusive).**

**3. Column 9 and 10 - Need not be filled in the case of pre-deposit.**

**4. Column 12 - The appropriate loan or credit number and its description should be entered as 'Detailed head'.**

**5. Original challan of remittance should be sent to the Controller of Aid Accounts and Audit, Ministry of Finance, (Department of Economic Affairs), UCO Bank Building, Parliament Street, New Delhi-110001 by the State Bank of India, Tis Hazari, Delhi-6/ Reserve Bank of India. New Delhi-110001, the duplicate copy will be sent to the PAO (Accounts Wing) O/o the CAA&A, Jeevan Deep Building, Parliament Sheet, Now Delhi-110001, the triplicate copy will be sent to the remitter and the quadruplicate copy will be retained by the State Bank of India, Tis Hazari/ Reserve Bank of India, New Delhi as record.**

G.A.R. 9[See Note 1 below rule 34]Bill Register

Bill No. & Date	Particulars of Bill	Net amount of Bill	Dated initials of Gazetted Officer signing Bill	Date of presentation at/ despatch to Pay & Accounts Office/ Cheque drawing DDO	Token No./ Post Office Registered receipt No.	Amount passed by PAO/ Cheque drawing D.D.O.	Date of signing acknowledgement	No. and Date of Voucher	No. and Date of cheque or Bank Draft
1	2	3	4	5	6	7	8	9	10
						Rs. P.			
Date of entry in Cash Book/ Open cheque Acquittance roll/crossed cheque transit register as the case may be				Initial of Gazetted Officer in charge of Cash	Amount Disbursed in	No. and Date of Bill in which balance short drawn	Remarks		
Month of encashment				2nd Month	3rd Month				
11				12	13	14	15	16	17
					Rs. P.	Rs. P.	Rs. P.		

G.A.R. 10[See Note 2 below rule 34]Bill Transit RegisterName of the  
Ministry/Department/Office.....

Remarks

SI. No.	Particulars of the Bill	Net Amount	Initials of Drawing & Disbursing Officer	Token No. allotted by the Pay & A/cs. Office/Chequedrawing DDO	Dated initials of the receiving official in the P&AO/Cheque drawing D.D.O.
1	2	3	4	5	6

Notes:

**1. Column 2: Entries should indicate the No. and Date of the Bill and the nature of the claims viz. Establishment Pay Bill, T.A. Bill, Contingent Bill etc. and in the case of self drawing officers their names.**

**2. Column 5 and 6: Entries to be made by the P.A.O./Cheque Drawing D.D.O'**

**3. Column 7: (i) On receipt of payment by cheque, the D.D.O. will make the entry 'Payment received'. The register should be reviewed by making the entries in Column 7 to ensure that unauthorised bills are not presented and encashed.**

(ii) On return of a bill unpassed by the PAO etc., the DDO shall Note the fact against the relevant entry under his dated initials. If presented again, the bill should bear a new serial number. G.A.R. 11[See Note 4 under rule 44] Acquittance Roll (Payment of salary by open cheque)

Date	Name of the Officer	Bill No. & date	Nature of payment	No. and date of cheque	Amount	Acknowledgement/ Stamped acquittance (with date)
1	2	3	4	5	6	7

G.A.R. 12[See rule 48(2) (iii)] This Deed of Indemnity made on the .....day of .....Between .....Son of .....Resident of ..... or (1)..... son of ..... resident of.....(2).....son of.....resident of..... etc carrying on business in copartnership under the name and style of.....at.....or.....a company registered under the Indian Companies, Act, 1913/ Companies Act, 1956 having its registered office at..... (hereinafter called 'the Indemnifier' which expression shall unless excluded by or repugnant to the context be deemed to include his heirs, executors' administrators, legal representatives, successors and permitted assigns) of the ONE PART AND the President of India (hereinafter called "the Government" which expression shall unless excluded by or repugnant to the context be deemed to include his successors or assigns) of the OTHER PART. Whereas on the.....day of.....Cheque No.....dated.....on..... (Name of the bank) for Rs.....was drawn by.....in favour of the indemnifier. And Whereas the Indemnifier has represented to the

Government that the said cheque has been lost by him/during transmission by post to him. And Whereas at the request of the Indemnifier the Government has agreed to issue a second cheque for Rs..... being the amount of the said previous cheque No.....dated.....upon the Indemnifier giving such indemnity as hereinafter contained. Now it is Hereby Agreed by and between the parties hereto as follows: (1) In consideration of the said premises and of the agreement on the part of the Government in issuing in favour of the Indemnifier a second cheque for Rs. \_\_\_\_\_ being the amount of the previous cheque No. \_\_\_\_\_ dated \_\_\_\_\_ the Indemnifier doth hereby agree and undertake to refund to the Government on demand and without demur the said sum of Rs. \_\_\_\_\_ in the event of the said previous cheque No. \_\_\_\_\_ dated \_\_\_\_\_ being presented to and paid by the bankers and to indemnify the Government and keep the Government harmless and indemnified from and against all expenses which may be incurred by the Government in relation there to or in connection therewith. (2) The Government agrees to bear the stamp duty, if any, chargeable on these presents. In Witness Whereof the parties hereto have set and subscribed their respective hands hereunto on the \_\_\_\_\_ day an year first above written. Signed by the said Indemnifier in the presence of: (1) (2) Signed for and on behalf of the President of India by Shri ..... (name and designation) in the presence of: (1) (2) G.A.R. 13 (outer) [See rule 66 (1)] Pay Bill Instruction for Preparation of Pay Bill

**1. A separate pay bill should be prepared for: -**

(i) establishments whose charges are debitable to different heads of account, (ii) group of personnel to whom salary is payable individually by cheque, and (iii) Group 'D' employees; But the same bill may include both permanent and temporary establishments.

**2. A red line should be drawn right across the sheet after each section of the establishment and under it, the totals of various columns shown in red ink.**

**3. The names of persons 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 persons officiating in the vacancies.**

**4. 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**

**5. Where amounts due to undisbursed pay and allowances have been refunded, the names and designation of the incumbents and also other connected details of the claim should be shown in red ink in the respective columns of the pay bill immediately below the entries showing details of the**

**aggregate claim to be drawn, the not amount required for payment would then be worked out. The bill No. and date in which the amount being refunded was earlier drawn should be shown in the 'Remarks' column. Refunds relating to previous financial year (s) are to be classified as revenue-receipts of the Ministry/Department.**

**6. Arrears of pay and allowances should not be claimed in the regular pay bill. Separate pay bill should be prepared for claiming arrears.**

**7. The deductions of surcharge should be made at the prescribed rate.**

**8. (i) The schedules in support of deductions/recoveries should be prepared major head-wise. The schedule of G.P.F. deductions should also give complete details as to the G.P.F. Account No., G.P.F. contributions and G.P.F. advance recoveries separately. 'The schedule of interest receipts should contain complete details of recoveries of interest on loans and advances to Government servant separately for H.B.A., M.C.A. advances for the purchase of other motor conveyances, other conveyance etc. Similarly, the schedule of loans and advances deductions should show separately, the deductions on account of H.B.A., M.C.A advances for the purchase of other Motor conveyances other conveyances etc. etc.**

(ii) In support of the deductions adjustable with other Accounts Officer, the schedule giving complete details of deductions head-wise should be prepared separately for each Accounts Office concerned.

**9. In the 'Remarks' column should be recorded all unusual events such as death, retirement, suspension, permanent transfer and first appointment which find no place in the increment certificates or absentee statement.**

**10. The pay bill should be accompanied by a copy of the L.P.C. and absentee statement where necessary.**

**11. The following abbreviations should be used in this and all other documents submitted with pay bills:**

Earned Leave  
Half Pay Leave  
Leave Salary

E.L.  
H.A.P.  
L.S.

Conveyance Allowance	C.A.
House Rent Allowance	H.R.A.
Under Suspension	S.P.
On Foreign Service	F.S.
Vacant	Vac.
Last Pay Certificate	L.P.C.
Subsistence Grant	S.G.
Transit Pay	T.P.
Motor Car Advance	M.C.A.
House Building Advance	H.B.A.
Central Government Employees Insurance Scheme	C.G.E.I.S.
Central Government Employees Group Insurance Scheme	C.G.E.G.I.S.
Postal Life Insurance	P.L.I.
On other Duty	O.D.
Central Government Health Scheme	C.G.H.S.

Name of office. Bill No. and date

Period of payment. Token No. and date.

Voucher No. and date.

Abstract of the data and other particulars

(a) Deductions/recoveries adjustable in the books of PAO Classification of expenditure (to be filled in by the DOO).

021 - Taxes on Income other than Corporation Tax. Demand No.

Rs. P. Major Head

Income Tax (Col. 9) Group Head

Surcharge (Col. 9) Minor Head

Sub-Head-Salaries

049 - Interest Receipts (Col. 15) Detailed Heads Rs. P.

(i) Interest on HBA Salaries (Cols. 3 to 6)

(ii) Interest on motor conveyance advance Dearness allowances (Col. 7)

(iii) Interest on Other conveyances I - Grand Total (Col. 8)

(iv)(v) (a) Less deductions/recoveries adjustable by Pay and Accounts Officer as per details in the margin (a) (Col. 19)

080 - Medical CGHS Contributions (Col. 10) (b) Less deductions/recoveries adjustable by other Accounts

083 - Housing Licence fee (Col. 11) Offices (Col. 24)

088 - Social Security and Welfare

CGHS (Col. 12)

766. - Loans to Government servants, etc.

858 - Suspense Accounts -

Long term Advances (Col. 13)

Pay and Accounts Office Suspenses Transactions adjustable with

(i) H.B.A.

(ii) Advances for the purchase of Motor Car

(i) A.G.

(iii) Advances for the purchase of Other motor conveyances

(ii) P.A.O.

Short term Advance (Col. 14)

(iii)

(i) Other conveyances

(iv)

(ii) Festival Advances

(v)

(iii) Other Advances

(iv)

Total

(v)

(c) Deduct - Undisbursed amount(s) (Please see Instruction No.5)

805 - State Provident Fund - (Cols. 16 and 17)

II - Total deductions/recoveries (Col. 25)

GP Fund (Others)

III - Net amount (I minus II)

GP Fund (Group 'D')

required for payment by -

CP Fund

(i) cheque for self/as per details given in the bill

Miscellaneous recoveries - (Col. 18)

(ii) Demand Draft in favour of .....

.....

Over payments made during the previous financial year (Scheduleincorporating details to be attached)\*

.....at.....

(a) - Total (Col. 19)

(Rupees.....)

\* [to be used only when the amount refunded relates to viousfinancial year (s)

(Col. 26)

(Inner sheet of GAR 13)

Serial No. of posts      Section of establishment and name of incumbent      Due

Substantive pay/ officiating pay	Leave Salary	Compensatory (City)/House	Other compensatory	Dearneas allowance	Total amount
----------------------------------	--------------	---------------------------	--------------------	--------------------	--------------

(personal pay or special pay if any, should also be shown in this column as a separate entry below substantive officiating pay)

rent allowance      allowances and other charges      including A.D.A.      due

1	2	3	4	5	6	7	8
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

## Deductions/recoveries

Deductions/ recoveries adjustable by P.A.O.	Loan to Government servant					
Income Tax	C.G.H.S. contributions	Licence fee	C.G.H.S.	Long term advances	Short term advances	
Surcharge	C.G.E.G.I.S					
9	10	11	12	13	14	
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	

Interest on recoverable loans and advances	G.P.F./ C.P.F. contributions	G.P.F./ C.P.F. Advance recoveries	Other deductions	Total (Cols. 9 to 18)	Deductions/recoveries adjustable by other Accounts Officers	Net amount reared for payment	Provident/ P.L.I. Fund Account No.
G.J.F./C.P.F. contributions/ recoveries	P.L.I.	Loans and advances	Other recoveries	Total (Cols. 20 to 23)	Total deductions (Cols. 19 & 24)		
15	16	17	18	19	20	21	22
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.

GAR - 13 (last page bottom) Certified that I have satisfied myself that -(a) the amounts claimed in the bill are actually due to the persons concerned and the conditions attached to the payment of various allowances have been duly complied with in all cases; (b) The claims have been made against sanctioned posts (Details of cases, if any, where claims have been made in anticipation of sanction may be mentioned) and, wherever necessary, sanctions of competent authority have been obtained



as regards grant of increment, crossing of efficiency bar, fixation of pay, grant of leave, etc and that these events have been properly Noted in the related service books.(c)the particulars of the various deductions/recoveries have been fully Noted in the attached schedules and the totals shown in these schedules agree with those even in the bill(d)all emoluments included in bills drawn 1 month/ 2 months/ 3 months previous to this date with the exception of those detailed in the 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 amount in excess of Rs.20.(e)all persons whose names are omitted from, but whose pay has been drawn in this bill have actually been employed during the month, that full details of the emoluments drawn for them working up to the total included in this bill have been duly shown in the Pay Bill Register and that the emoluments drawn are according to the relevant rules and orders.Station .....Date..

.....SignatureDesignation of Drawing OfficerG.A.R. 13A[See rule 66]Alternative Inner Sheets of pay bills etc.

										Page No.	_____
Ministry of _____				For the month of _____ Payable on _____				Bill No. _____			
Deptt. / Office of _____				Regular Establishment Bill for				Scheme _____			
								Plan / Non Plan _____			
S.N.	Name GPF/ CPF No.	Design.	PLI No.	Subs/Off. Pay P.Pay/Sp. Pay	L.S.	HRA	CCA	Other Com. All charges	Total	DA ADA	Total Amount due
IT S.	Ch CGHS	L. Fee	CGEGIS CGEIS	HB Adv. Con. Adv	Fes. Adv. Cycle Adv.	Interest on Loan & Adv	GPF/ CPF Cont.	GPF/ CPF Adv. Refd.	*Recov. adj. by Other Off.	Total Deductions	
Totals				Subs/Off. Pay P.Pay/ Sp. Pay	L.S.	HRA	CCA	Other Com. All charges	Total	DA ADA	Total Amount due
IT S.Ch	CGHS	L. Fee	CGEGIS CGEIS	HB Adv. Con. Adv	Fes. Adv. Cycle Adv.	Interest on Loan & Adv	GPF/ CPF Cont.	GPF/ CPF Adv. Refd.	*Recov. adj. by Other Off.	Total Deductions	Other deduction

G.A.R-14[See rules 66 (1) and 90 (1)(i)]Consolidated Travelling Allowance Bill of the Ministry/ Department/office of ----- for the Month of ----- 19(Separate form should be used in case of establishments in which TA is chargeable to different heads of account).

**1. Bill No and date****2. Token No and date****3. Voucher No. and date**

Head of AccountMajor HeadMinor HeadDetailed Head

SI.No	Sub-Bill No.	Name & designation of Govt. servant	Gross claim	Advance adjustable	Net amount payable	Remarks
1	2	3	4	5	6	7
			Rs.	Rs	Rs.	

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

Total

(A)

Deduct undisbursed  
travelling allowance  
refunded as per details  
below\*

(B)

Net sum required for payment by (A - B)(i)Cheque for self \_\_\_\_\_ Rs.

\_\_\_\_\_ (ii)Cheque in favour of officers as indicated in Remarks

col. Rs. \_\_\_\_\_ (iii)bank draft in favour of

\_\_\_\_\_ Rs. \_\_\_\_\_

Appropriation for 19. Rs. ....

Expenditure including this bill Rs. \_\_\_\_\_

Balance Rs. \_\_\_\_\_

Passed For Payment Rs. (in figures)

\_\_\_\_\_ (Rupees in words)

that the claims included in the bill have not already been paid and office copies of the sub-bills have been suitably cancelled to avoid double payment.

Received Contents. Drawing and disbursing Officer

Drawing and disbursing Officer

\*Details of undisbursed T.A. refunded.

Bill No./Sub-bill No. and date	Name and designation of Govt. servant	Amount
		Rs.

Total: -Drawing and disbursing Officer

For use in Pay and Accounts Office Passed for Payment of Rs. \_\_\_\_\_

(Rupees \_\_\_\_\_ to

\_\_\_\_\_ (D.D.O. by designation/ vide details given in the bill) by

\_\_\_\_\_ cheque/bank draft at

\_\_\_\_\_ after disallowing Rs.

\_\_\_\_\_ (for reasons to be communicated). No. and

date of cheque delivered.

J.A.O.

P.A.O.

Post-check of vouchers received from cheque  
drawing D.D.O.s

Post-check of pre-checked  
vouchers.

Admitted Rs

Objected Rs.

(with brief reasons)

J.A.O.

P.A.O.

J.A.O. P.A.O.

Note 1 - Claims for journeys on tour and transfer should be grouped and shown separately in the consolidated bill, L.T.C. claims are to draw on separate bills as these payments are chargeable to the head salaries.

**2. - Objection, if any, on individual claims be got settled by personal contracts on phone or otherwise as far as possible. In cases where delay is anticipated the affected claim may be ignored and the bill passed for payment in respect of other claims found in order.**

G.A.R. 14 - A Sub-bill No..... Travelling Allowance Bill for Tour Note: This bill should be prepared in duplicate - one for payment and the other as office copy.

## Part A – (To be filled up by Government servant)

**1. Name**

**2. Designation**

**3. Pay****4. Head-quarters****5. Details and purpose of journey (s) performed.**

Departure	Arrival	Mode of travel and class of accommodation	Fare paid	Distance in Kms. for road mileage	Duration of halt	Purpose of journey		
Date and time	From	Date and time	To					
1	2	3	4	5	6	7	8	9
					Rs. P.		Days	hrs

**6. Mode of Journey:**

(i) Air (a) Exchange voucher arranged by office Yes/No (b) Ticket/Exchange voucher arranged by \_\_\_\_\_ (ii) Rail (a) Whether travelled by mail/express/ordinary train? (b) Whether return tickets available? Yes/No (c) If available, whether return tickets purchased? If not, state reasons. (ii) Road Mode of conveyance used i.e. by Government transport/ by taking a taxi, a single seat in a bus or other public conveyance/ by sharing with another Government servant in a car belonging to him or to a third person to be specified.

**7. Dates of absence from place of halt on account of: -**

(a) R.H. and C.L. (b) not being actually in camp on Sundays and holidays.

**8. Dates on which free board and/or lodging provided by the State or any organisation financed by State funds:-**

(a) Board only (b) Lodging only (c) Board and lodging

**9. Particulars to be furnished along with hotel receipts etc. in cases where higher rate of D.A. is claimed for stay in hotel/other establishments providing board and/or lodging at scheduled tariffs.**

Period of stay	Name of the hotel	Daily rate of lodging charged	Total amount paid
From To			
1	1	2	4
			Rs.

- 1.
- 2.
- 3.
- 4.
- 5.

**10. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled was used.**

Date	Names of places	Mode of conveyance used	Class to which entitled	Class by which travelled	Fare of the entitled class	
From To						
1	2	3	4	5	6	7
						Rs.
						P.

- 1.
- 2.
- 3.
- 4.
- 5.

If the journey (s) by higher class of accommodation has been performed with the approval of the competent authority, No. and date of the sanction may be quoted.

**11. Details of journey (s) performed by road between places connected by rail.**

Date	Names of places	Fare paid	
From To			
1	2	3	4
			Rs.
			P.

**12. Amount of T.A. advance, if any, drawn.**

Certified that the information, as given above, is true to the best of my knowledge and belief. Signature of the Government servant Date.....

**Part B – (To be filled in the Bill Section)**

The net entitlement on account of travelling allowance works out to Rs.....as detailed below:-

(a) Railways/air/bus/steamer fare	Rs.....
(b) Road mileage for..... Kms. @..... P/Km	Rs.....
(c) Daily allowance	
(i)..... days @ Rs..... per day.	
(ii)..... days @ Rs..... per day.	
(iii)..... days @ Rs..... per day.	
	Rs.....
(d) Actual expenses	Rs.....
	Gross amount Rs.....
(e) Less amount of T.A. advance, if any, drawn vide voucher No..... dated .....	Rs.....
Net amount	Rs.....

## 2. The expenditure is debitable to

Signature of Drawing and Disbursing Officer. Countersigned Initials of bill clerk Signature of the Controller Officer GAR - 14.B Sub bill No. \_\_\_\_\_ Travelling Allowance Bill for Transfer Note: This bill should be prepared in duplicate - one for payment and the other as office copy. Part - A (To be filled by the Government servant)

### 1. Name

### 2. Designation

### 3. Pay at the time of transfer.

### 4. Head-quarters.

(a) Old (b) New

### 5. Residential address.

(a) Old (b) New

### 6. Particulars of the members of the family as on the date of transfer [vide S.R. 2 (8)]

Sl. No. Name Age Relationship with the Government servant

- 1.
- 2.
- 3.

- 4.
- 5.
- 6.

**7. Details of journey (s) performed by the Government servant as well as members of his/her family.**

Departure	Arrival	Mode of travel and class of accommodation used	No. of fares	Fare paid	Distance in kens. by road		
Date and time	From	Date and time	To				
1	2	3	4	5	6	7	8
						Rs.	
						P.	

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

**8. Transportation charges of personal effects.**

(Money receipts to be attached).

Date	Mode	Station	Weight in Kgs	Rate	Amount	Remarks
From	To					
				Rs. P.	Rs. P.	

Total

**9. Transportation charges of personal conveyance:**

(Money receipt to be attached).(a)Mode of transport and station to which transported.(b)Amount:

**10. Amount of advance, if any, drawn.**

**11. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled was used.**

Date

Name of places	Mode of conveyance used	Class to which entitled	Class by which travelled	Fare of the entitled class
From	To			

Rs.  
P.

If the journey by higher class of accommodation has been performed with the approval of the competent authority. No. and date of the sanction may be quoted.

## 12. Details of journey (s) performed by road between places connected by rail.

Date	Name of place	From	Fare paid	Rs.
	From	To		

Certified that the information as given above, is true to the best of my knowledge and belief. Signature of the Government servant Date \_\_\_\_\_

## Part B – (To be filled in the Bill Section)

The net entitlement on account of travelling allowance works out to Rs. .... as detailed below:

Rs. P.

- (a) Railway/air/bus/steamer fare
  - (b) Road mileage for.....Kms @.....p. Km.
  - (c) Transfer grant.
  - (d) Transfer incidentals (DA for \_\_\_\_\_ days@Rs.....per day).
  - (e) Transportation of personal effects.
  - (f) Transportation of private conveyanceGross amount
  - (g) Less amount of advance(s) if any, drawn vide voucher (s)No..... date.....
- Net amount

## 2. The expenditure is debitable to .....

Initials of bill clerkSignature of drawing and disbursing officerCountersignedSignature of Controlling officerG.A.R. - 14CSub-bill No. \_\_\_\_\_Leave Travel Concession Bill for the Block of Year\_\_\_\_\_ To \_\_\_\_\_Note: This bill should be prepared in duplicate - one for payment and the other as office copy.Part - A (To be filled up by Government servants)



**1. Name**

**2. Designation**

**3. Pay**

**4. Headquarters**

**5. Nature and period of leave sanctioned**

From .....To.....

**6. Particulars of members of family in respect of whom the L.T.C. has been claimed**

Sl. No. Age Relationship with the Government servant

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

**7. Details of journey (s) performed by Government servant and the members of his/her family.**

Departure	Arrival	Distance in Kms.	Mode of Travel & class of accommodation used	No. of fares	Fare paid	Remarks
Date and Time	From	Date and Time	To			

Rs.

**8. Amount of advance, if any, drawn Rs. \_\_\_\_\_**

**9. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled, was used. (Sanction No. & Date to be given).**

Place	Mode of conveyance	Class to which entitled	Class by which actually travelled	No. of fares	Fare paid
From					
To					

Rs.  
P.

# **10. Particulars of journey (s) performed by road between places connected by rail.**

Name of Place Class to which entitled Rail fare

From To

Rs.

Certified that the: -

**1. Information, as given above is true to the best of my knowledge and belief; and**

**2. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately or himself/herself or for any of the family members for the concerned block of \_\_\_\_\_ years.**

Signature of Government servant Date \_\_\_\_\_ Part - B (To be filled in the Bill Section)

**1. The net entitlement on account of leave travel concession works out to Rs. \_\_\_\_\_ as detailed below:-**

(a) Railway/Air/Bus/Steamer fare Rs. \_\_\_\_\_

(b) Less amount of advance drawn vide Voucher No. \_\_\_\_\_ dated \_\_\_\_\_ Rs. \_\_\_\_\_

Net Amount Rs. \_\_\_\_\_

2. The expenditure is debitable to initials of Bill Clerk

Signature of Drawing & Disbursing Officer  
Countersigned Signature of Controlling Officer

Certified that necessary entries have been made in the Service Book of Shri/Shrimati/Miss

\_\_\_\_\_. Signature of the Officer authorised to attest entries in the Service Book G.A.R. 15[See Exception to rule 66(1)] Pay

Bill Name..... Bill Nos ..... Designation .....  
..... Head of Account..... Received for the month of.....19. ....

My Pay ..... { |

Monthly Rate Amount

Rs. P. Rs. P.

| - | Allowances | - | 1. | - | 2. | - | Gross claim: | } Deduct

**1. Income Tax .....**

**2. Surcharge .....**

**3. Voluntary Cut .....**

**4. C.G.H.S. ....**

5. Miscellaneous Recoveries .....

Total Deductions

Net Amount Payable

Rs.

Rupees (in words) .....

.....Signature.G.A.R. 16(See Exception to Rule 66 (1)]Travelling Allowance BillFront  
pageInstructions for preparing Travelling Allowance Bill

**1. Journey of different kinds and journeys and halts should not be entered on the same line.**

**2. Fraction of kilometer in the total of a bill for any one journey should not be claimed.**

**3. When the first item of a travelling allowance bill is a halt, the date of the commencement of this halt should be stated in the 'Remarks' Column.**

Middle page

Name..... Bill No.....

Designation..... Head of Account.....

Pay.....

Headquarters .....

Particulars of Journey & Halts	Kind of Journey i.e. by Rail, Air Steamer, Air or.Road	journey/Railway/Steamer	Fare Amount
Departure	Arrival	Class	No. of fares

Date & Time	Station	Date & Time	Station				
1	2	3	4	5	6	7	8
							Rs.
Distance travelled by Road	Duration of Halt	Transportation charges of personal effects & Conveyances	Actual Expense	Purpose of journey	Remarks		
Weight	Rate	Distance	Amount				
9	10	11	12	13	14	15	16 17
	Days/hrs.				Rs. p.	Rs. p.	

Back page

Summary of Claims

Rs.\_P. Certificate

Railway, Air & Steamer Fare (col. 8) Road  
Mileage - Km. @.....per Km.(col.9) Daily  
Allowance (Col. 10)  
for days.....at.....Transportation Charges  
(Col.14) Actual Expense (Col. 15)

1. Certified that no T.A. in respect of the journey or D.A. for the period mentioned in the bill has been or will be claimed from any other official source. 2. Certified that wherever (a) any part of the journey (other than the R.I. Journey) was performed by a conveyance provided at the expense of the Govt. of India or of State Govt. or of a Local Fund, (b) Free board and/or lodging are provided by State or any organisation financed by State Funds, the claim has been regulated taking this fact into account.

Total Claim

Deductions: -T.A. Advance drawn vide

Bill No.....dated.....

Net Claim

Rupees in words.....Dated.....Contents Received. PI. pay to self by

Cheque. Signature. [G.A.R. 17] [Substituted vide C.S. No. 19, dated the 10th February, 1988.] [See

Note to Rule 66 and Rule 89] Pay Bill Register

Name &amp; Designation

Previous P.B.R. No.

Pay Scale Rate of pay Date of Increment Service Verified up to .....

Particulars of Honorarium, if any paid

Date of joining	Date & office to which transferred	Particulars of advances	No. & date of sanction	Condition, if any
-----------------	------------------------------------	-------------------------	------------------------	-------------------

GPF/CPF  
advances/  
withdrawals

| | -

H.B.A

Whether spouse employed in Govt Corp./P.S.Undertaking	Interest bearing adv. Long Term advances								
Government residence occupied	Motor Car/other Motor conveyance								
Rate of Licence Fee	Short Term Advances								
Occupationdate	Vacationdate					Other Conveyance (Cycle)			
G.P.F./C.P.F. Account No.	Interest-Free Advances								
P.I.P. No.	Festival								
L.I .P. No.	Flood								
	Others								
Perm. + Q. Perm. + Temp.									
	[Pay] [Special pay and/or personal pay should be indicated separately.]								
Period	Particulars			Leave salary	City/Project Compensatory Allowance	House Rent Allowance	Children Education Allowance	Tuition Fee	
1	2	3	4	5	6	7	8	9	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

#### Forms

Date of Birth	Opening Balance				Deposit/Recoveries during the year (Cols. 22 &23)	Govt. contribution in r/o. C.P.F.
No. & date of order crossing E.B.	Rs.				Rs.	Rs.
Amount paid	[Instalments] [To be indicated separately for principal and interest., where necessary.]				No. & date of bill and date of payment	
No.	Rate					

#### Amount/due

Over-time allowance	Dearness allowance	Provisional Pension					Gross amount Payable	Income Tax	CGHS contribution
10	11	12	13	14	15	16	17	18	19

Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs. Rs.

## Swamy's - Receipts and Payments Rules

## Account of G.P.F.

Interest allowed during the year Total Withdrawals during the year Closing Balance

Rs. Rs. Rs. Rs. Rs.

Initials of SO Drawing Officer Balance B/F on 31st March Initials of SO/ Drawing Officer Amount recovered during the year

## Deductions/Recoveries

	Long term Adv.	Short term Adv.			M.C./other motor conveyance advance	Other conveyance cycle advance	Festival advance	Flood advance
Licence Fee	CGEIS	GPF/CPF contribution	GPF/CPF advance	H.B. advance				
20	21	22	23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Reverse of GFR 17

Repeat all Columns  
from 1 to 38Spacefor  
Calculations

1.Income Tax

calculations.2.G.P.F/C.P.F.

Interest calculations.3.

Calculation of interest  
on advance.

## Forms

Whether nomination received and accepted, Give SI.  
No. of the Guard file where filed

Rs.

Balance Outstanding

Amount No. of Instalments\*\*\*

Rs.

Next Pay Bill

Register No.

CGEIS Receipts Progressive  
Opening Balance Balance

Rs.

Payment No. & Amount  
Date of Vouchers Paid

Other Advances Rs.

Amount paid Recovery Balance

(a) On transfer Rs. Rs. Rs.

Pay T.A.(b) On

Tour(c)L.T.C.(d)

For medical  
treatment

(Noted on/from LPC issued to  
received from.....vide Letter  
No. ...., dated.....

Other advance	Interest recovered on loans & advances	PIP LIP	Total deductions				Net payable	Checkers initials	Bill No. date	Remarks
29	30	31	32	33	34	35	36	37	38	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				

\*\*\* No. of instalments recovered and recoverable should be indicated as a numerator and denominator, respectively. GAR 18 (See Note to rule 66.) Abstract of Pay Bills

Particulars of dues & deductions	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.	PB No. Rs. p.
----------------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

## Dues

1. Pay/Leave Salary (Cols. 3+ 4)
2. Dearness Allowance/ADA (Col. 7)
3. C.C./H.R. Allowance (Col. 5)
4. Other Compensatory allowances and other charges (Col. 6)
- 5.
- 6.
7. Total Dues (Col. 8).

## Deductions

8. (a) Income tax (Col. 9.)
- (b) Surcharge
9. C.O.H.S. Contribution (Col. 10)
10. Licence Fee (Col. 11)
11. (a) CGEIS (Col. 12)
- (b) CGEGIS
12. Long Term Advances (Col. 13)
- 13- Short Term Advances (Col. 14)
14. Interest on Loans/Advances (Col. 15).
15. GPF/CPF Contribution (Col. 16)

16. GPF/CPF Advances (Col. 17)

17. Other-deductions, if any (Col. 18)

18. Deductions/ Recoveries adjustable by other AO(s) (Col.24).

19. Total-deductions (Col. 25)

20. Net amount payable (Col/26).

Bill No. Bill No. Bill No. Bill No. Bill No. Bill No. Bill No. Bill No.  
Rs P. Rs P. Rs P. Rs P. Rs P. Rs P. Rs P. Rs P.

Over Time/ Honoraria Payments

G.A.R. 19[See Note to Rule 66 and rule 92 (1)]Bill Check RegisterIndividual-wise abstract of Pay Bill No.....for Rs.....

P.B.R. No. Name Net Amount payableRs. p. P.B.R. No. Name Net Amount payableRs. p.

Total

Total

G.A.R. 20[See rule 67]Absentee Statement

Name of Absentee	Reference to Item No. in the establishment bill	Designation of vacant Post	Nature of Absence	Name of Govt. servant officiating against thevacancy	Reference to Item No. in the establishment bill
Kind	Period	From (Fore/After noon)	To (Fore/After noon)		
1	2	3	4	5	6
					7 8 9

Dated..... 19.....Signature and Designation of Drawing OfficerNote:-

**1. In Column 4 should be stated 'Earned/half pay leave', 'Other duty', 'Officiating.....' 'in transit', 'transferred to.....', 'suspended', etc., the date for each being specified as far as possible in Columns 6 and 7.**

**2. The statement should be divided off into sections corresponding to sections in the bill, only those arrangements affecting one section being shown together.**

G.A.R. 21[See rule 68]Increment Certificate



**1. Certified that the Government servants named on the reverse have earned the prescribed periodical increments from the date cited in column 6, having been the incumbents of the posts specified for not less than**

**..... year (s) from the date shown in column 5, after deducting periods of absence from duty not counting for increment, absence on leave without pay, etc. Further certified that during the period or periods of leave taken from.....to.....and from..... to..... which have been counted for increment in the case of officiating Government servant/servants named on the reverse, he/they would have officiated in the post/posts but for his/their proceeding on leave.**

**2. Certified that the Government servant/servants named on the reverse has/have earned/will earn periodical increments from the date cited for reason stated in the explanatory memo, attached hereto.**

Name of incumbent	Whether substantive or officiating	Scale of pay of post		Date from which present pay is drawn	Date of present increment	Future pay	Absence from duty not counting for increment	Leave without pay and in the case of those holding the post inofficiating capacity, all other kinds of leave during which he/they would not have continued to officiate in the post		
		From	To							
1	2	3	4	5	6	7	8	9	10	11

Notes: -

**1. When the increment claimed is the first to carry a Government servant 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 certificate (1) or (2) applies. The explanatory memorandum should be submitted in any case in which certificate (2) applies.**

Signature and Designation Drawing of Officer G.A.R 22[See rule 74 (1)]Register of Court Attachment of Pay etc.

Name & Designation of defendant No.	Court's Order Date	Number of Suit	Name of Plaintiff	Amount to be recovered	
1	2	3	4	5	6

Initials of Disbursing Officer	Recovery	Initials of Disbursing Officer	No. & date of remittance	Acknowledged by the Court	Remarks
Amount	Date	Dated initials of Disbursing Officer			
7	8	9	10	11	12
	Rs. P.				13

G.A.R. - 23[See rule 91]Medical Charges Reimbursement Bill

No.....Ministry/Department/Office

of.....

the month/year.....:Head of account -

Sl. No.	Section of establishment and name of the incumbent	Gross Claim	Recovery of Adv.	Net amt. payable	Remarks
1	2	3	4	5	6

Net amount required for payment (In words) Rupees.....

**1. Certified that I have satisfied myself that the amount included in bills drawn 1 month/2 months/3 months - previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the Govt. servants therein named and their receipts taken in the office of the bill or in a separate acquittance roll.**

## 2. Details of Medical charges Refunded

Section of establishment and name of incumbent    Period    Amount

### 3. Certified that Essentiality certificates, receipts etc. are appended.

Received PaymentSignature.....Designation of Drawing OfficerAppropriation for  
 19..... Passed for Rs. ....Expenditure including this bill  
 .....Station .....Signature of the Controlling  
 OfficerDesignationDated.....Passed for payment of Rs.....  
 .(Rupees.....)Payment through Cheque No.....Pay and Accounts  
 Officer/Cheque drawing D.D.O.Dated.....For use in Pay and Accounts Office(Post  
 Check)Admitted for Rs.....Objected to Rs. ....Reason for objection

Jr./ Sr.Accountant Jr. A.O. Pay and Accounts Officer

G.A.R. - 24[See rules 77(1) and 92]Acquittance Roll(Payment of Salary by Cash)Acquittance Roll of  
 Permanent (or Temporary) Establishment of..... for pay or

				Dated signature (with stamp where necessary, unpaid items to be Noted as such and attested)
Item No.	Name	Designation	Net amount payable	
1	2	3	4	5
			Rs.	P.

Total	Total Total unpaidRs.....Rupees.....
-------	---

Passed for Rs..... (Rupees.....) on the authority of Establishment Bill  
 of  
 (in figures) (in words)  
 for

Cashier

Drawing Officer

Travelling Allowance of the Month of .....Outside Deductions

Dues of

Co-operative Societies / Co-operative Credit Society	House Building Society	Pay Roll Savings Scheme	Court attachment	LIC Misc.	Net amount	Remarks
6	7	8	9	10 11	12	13

Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P. Rs. P.

Certified that a proper acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive it. Disbursing Officer G.A.R - 25 [See Note to rule 92] Register of Undisbursed Pay and Allowances, etc.

Sl. No.	Bill No. and date	Net amount of the Bill	Date of encashment	Total amount remaining undisbursed	Particulars of the amount shown in col. 5	Dated initials of the G.O.	Date of disbursement	Dated initials of the G.O.	Remarks
Name	Amount								
1	2	3	4	5	6	7	8	9	10
		Rs.P.		Rs.P.		Rs.P.			

G.A.R. 26 [See rule 95(1) (b)] Form of Bond of Indemnity for Drawing Arrears of Pay and Allowances of Deceased Government Servants 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 heirs, executors, administrators and legal representatives and I/We (I) ..... (d) son of.....resident of.....and (2)(e) ..... son of ..... resident of ..... Surety/Sureties on behalf of the Obligor (hereinafter called 'the Surety'/'the Sureties' which expression shall unless excluded by or repugnant to the context include his/their, heirs, executors, administrators and legal representatives) bind ourselves jointly and severally to pay to the President of India (hereinafter called 'the Government' which expression shall unless excluded by or repugnant to the context include his successors and assigns) on demand and without 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 Government. And Whereas the said Shri/Shrimati..... died on the.....day of..... 19.....and ..... there was due to him/her sum of Rs..... (f) Rupees.....) for Pay and Allowances in respect of his/her said employment. And Whereas the above, bounden Obligor..... (a) claims to be entitled to the said sum as heir of her/his wife/husband/father, the said Shri/Shrimati..... (b) but has not obtained letters of administration or a succession certificate to the property and effects of Shri/Shrimati..... 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 administrations of or a succession certificate to the property and effects of the said Shri/Shrimati..... (b). And Whereas the Government desires 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. In Witness Whereof the parties hereto have hereunto set their respective hands the day and the year first above written. Signed by the above named Surety/Sureties in the presence of Signed by the above named Obligor in the presence of: (1)..... (2)..... Witness (1) ..... (2)..... Accepted for and on behalf of the President of India by ..... @ in the presence of @@ ..... Notes: (a) Full name of the claimant. (b) Name of the deceased Government Servant/Pensioner. (c) Full address and place of residence of claimant. (d) First Surety. (e) Second Surety. (f) Amount of Claim. \* Signature of the Obligor. \*\* Signature of the First Surety. \*\*\* Signature of Second Surety. @ 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 President. @@ 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. G.A.R. - 27 [See rule 110(2)] Register of Contingent Charges of the ..... Ministry/Department/Office of the ..... Year 19.....19.....

Date	To whom paid	No. of Subvoucher/ Contingent abstract	Detailed Heads of Budget
Sub-division of detailed heads as may be convenient. If the grant be not ordinarily distributed among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents amount column.			
1	2	3	5 6 7 8 9

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-divisions of Detailed Heads	Description	Amount				

[illegible]

.....Cashier Pay..... Received Payment  
Head of Office Signature

BillMinistry/Department/Office of .....Detailed  
Bill of Contingent Charges for the month of..... 19.....Head of  
Account.....

Number of Sub-Voucher	Description of charge and number and date of authority for all charges requiring special sanction	Amount
1	2	3
		Rs. P.

(1)I certify that the expenditure included 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 except items Noted below, have been duly made of the parties entitled to receive them and relevant vouchers for sums above Rs.500 are attached to this bill; credit bills (above Rs.500 relating to the said exceptions which exceed the balance of the permanent advance are attached and relevant stamped receipts will be forwarded as soon as the amounts are paid on receipt of the amount drawn on this bill. I have, as far as possible, obtained voucher for sums less than Rs.500 which are listed in GAR 28 and am responsible that they have been so defaced or mutilated that they cannot be used again. All work bills are annexed.{Refer Correction Slip 21}I also certify that the amounts on account of pay and allowances of the Class IV Government servants drawn I month/2 months/3 months previous to this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government Servants concerned and their Receipts taken.(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.(3)Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, 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 included in this bill 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 is not granted any compensatory leave and does not and will not receive any special remuneration for the performance of the duty which necessitated the journey.\*(5) Certified that the monetary or

quantitative limits prescribed by the Government in respect of items of Contingencies included in the bill have not been exceeded.\* This certificate is required when proper store accounts of materials and stores purchase are required to be maintained. Received payment Appropriation for the current year ..... Expenditure including this bill ..... Amount of work bill annexed ..... Balance available ..... Signature and Designation of the Drawing Officer.

Passed for payment of Rs. .... (Rupees. ....

Payment by

Cheque No. ....

Date. ....

Pay and Account Officer /Cheque drawing  
D.D.O.

For use in Pay and Account Office(Post-check)Admitted for Rs. .... Objected to Rs. .... Reason of objection. ....

Jt /Sr. Accountant Jr. A.O. Pay & accounts Officer

G.A.R. - 30[See rules 115 (1) and (2), 117, 126 (2) and 162]Abstract Contingent BillOffice of. ....

..... Bill No. .... Detailed bill will be sent for countersignature on. .... Head of Account. ....

Detailed head of charge (with description where necessary)  
and quotation of authority for charges requiring special sanction.

Amount

Sr. No. assigned  
in contingent  
register

1

2

3

Rs. P.

Total rupees

Deduct - Amount disallowed by the Controlling Officer in bill No. .... dated. .... for

Rs. .... Net amount payable (In words). Appropriation for the current

year. .... Expenditure including this bill. .... Amount of work bill

annexed. .... Balance available. .... Received payment Drawing

officer Dated. .... Passed for payment of Rs. ....

(Rupees. .... Payment through Cheque No. .... Date. .... Pay

and Accounts Officer Notes 1. The Pay & Accounts Officer/cheque drawing DDO will make payments 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 during that month.

**2. The Government Officer 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 the purpose.**

G.A.R. - 31[See rules 119(1), 131 and 156]Bill No. .... Detailed Countersigned Contingent Bill(Not for payment)[Government Officers whose bills are countersigned before payment by the Controlling Officer should use Form GAR 32]Sent to Controlling Officer on

..... Countersigned and sent to the Pay and Accounts

Office on .....

Details of numbers of sub-vouchers	Monthly detailed bill of contingent charges of..... for the month of..... 19.....
Head of Account*	
Description of charge and number and date of authority where special sanction is necessary	Amount
	Rs.
	P. Rs. P.
	Total Rupees

\* To be entered by Drawing officer.

**1. I certify that the expenditure included 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.50 in amount and all work-bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums and am responsible that they have been so defaced or mutilated that they cannot be used again.**

I also certify that the amounts on account of pay and allowances of the Group D Government Servants drawn 1/2/3 month (s) previous to this date, with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Government servants concerned and their receipts taken.

**2. Certified that the purchases billed for have been received in good order, that their quantities are correct and that their quality good and according to specifications, 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.**

**3. 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 accounts of materials and stores purchased are required to be maintained.



**4. Certified that:-**

(a) the expenditure on conveyance hire included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used; and (b) the Government 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.

**5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.**

	Rs. P.	Rs. P.
Drawn on Abstract Bill No.....dated.....	Appropriation for the current year	
Drawn on Abstract Bill No.....dated.....		
Drawn on Abstract Bill No.....dated.....	Expenditure including this bill	
Add - Amount of disallowance refunded	Amount of work bills annexed	
Total of this bill	Balance available	
Date.....Signature .....	Designation of Drawing Officer	For use of
Controlling Officer		
Disallowed from Sub-VoucherNo.....	.....	
Disallowed from Sub-VoucherNo.....	.....	
Disallowed from Sub-VoucherNo.....	.....	
Passed for Rupees.....Total of this bill	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. The receipts and vouchers for items in excess of Rs.200 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 are in my possession and that they have been so cancelled that they cannot be again used to support claims against the Government. All work-bills are also appended. Date ..... Signature of the Countersigning Officer _____	
	G.A.R. 32[See rule 122]Detailed Bill of Contingent Charges Requiring Countersignature Before PaymentBill No.....	
Office	For the month of..... 19	
of.....	.....Head of	
	Account.....	
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.

Total

Rs.....(Rupees.....)

(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 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 items of expenditure above Rs.50 in amount and all work bills 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.I also certify that the amounts on account of pay and allowances of Group D Government servants drawn 1 Month/2 Months/3 months previous to this date with the exceptions of those detailed below of which the total amount has been refunded by deduction from this bill have been disbursed to the Govt. servant concerned and their receipts taken.(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.(3)Certified that the purchases billed for have been received in good order, that their quantities are correct and their quality good and according to specifications, 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 included in this bill was actually incurred, was unavoidable and is within the scheduled scale of charges for the conveyance used, and(b)the Government servant concerned is not entitled to draw travelling allowance under the ordinary rules for the journey and 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.(5)Certified that the monetary or quantitative limits prescribed by the Government in respect of items ofContingencies included in the bill have not been exceeded.\* This certificate is required when proper store accounts of materials and stores purchased are required to be maintained

Appropriation for current year

Received payment

Expenditure including this bill

Signature and designation of Drawing Officer.

Amount of work bills annexed 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 receipts and vouchers for items in excess of Rs.200 are attached to the bill with the exception of these above Rs.200 Noted above which will be sent 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 cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.Dated

.....19Controlling OfficerDesignation.Passed for payment of

Rs..... (Rupees.....)

Date.....

Payment through Cheque No.....

Pay and Account Officer / Cheque drawing  
D.D.O.

For use in Pay & Accounts Officer  
(Post-check)

Admitted for Rs.....objected to Rs.....Reason for  
objection.....

Jt /Sr. Accountant Jr. A.O. Pay & accounts Officer

G.A.R. 33[See rule 142]Bill For Refund of RevenueHead of Account:

In whose name revenue was credited	On what account received	Amount realised	Date of payment into the bank	Amount in which included and head to which credited	Pay & Accounts Officers signature in token of verificationof credit into the bank	Name of Payee	Amount to be refunded
1	2	3	4	5	6	7	8

**1. Certified that this order of refund has been registered and Noted against the original receipt in the departmental accounts under my initials and that refund of the same had not been ordered or made earlier.**

**2. Sanctioned and passed for payment.**

	Received payment	Cheque may be issued infavour of.....
Signature of the sanctioning authority with seal.	Signature of the claimant (affixing revenue stamp wherever necessary) Date.	
		Signature of Drawing & Disbursing Officer.

For Use in Pay and Accounts Office Passed for payment of Rs.....  
(Rupees.....) Payment through Cheque  
No.....Date.....Pay and Accounts Office G.A.R. 34[See rules 147, 150 and 159  
(1)] Grant-in-Aid-Bill Bill No.....Head of Account.....Received the sum of  
Rs..... (Rupees..... being the grant-in-aid for the  
period.....sanctioned by ..... in his letter No  
.....dated ..... (copy enclosed).

	Signature
Dated .....	Designation
Countersigned for Rs.....	Signature
Dated.....	Designation of Drawing Officer

For Use in Pay and Accounts Office Passed for payment of Rs.....

(Rupees.....) Payment by Cheque No..... Date..... Pay

and Accounts Officer G.A.R. 35 [See rule 149] Bill for Scholarship Bill for scholarship tenable at.....

..... College/School..... during the month of..... 19.....

SI.No	Year of award	Kind of scholarship or stipend	Name of scholarship or stipend holder	Monthly value of scholarship	No. of days for which drawn	Amount drawn	Remarks
1	2	3	4	5	6	7	8
						Rs. P.	

Deduct balance undisbursed from last month ..... Balance due ..... (In words) .....

I hereby certify that the scholarship or stipend holders, named in this bill, have been regular in attendance and have conformed to the rules under which their scholarships or stipends are tenable. Certified also that the scholarships or stipends drawn on the last bill, with the exception of those refunded by deduction, have been paid to the proper persons and their receipts taken in acquittance rolls kept in my

office. Date..... Principal/Manager College/School For Use In Departmental Office Bill

No..... Head of Account..... Received a sum of Rs.....

(Rupees.....) being the amount sanctioned by the

..... under letter No .....

dated..... (Copy enclosed) for disbursement to

..... Signature..... Designation..... Stamp of

office..... (For use in pay and Accounts Office) Passed for payment of Rs.....

(Rupees.....) Payment by Cheque No..... (To be indicated after

delivery) Date..... Pay and Accounts Officer G.A.R. 36 [See rule 165 (1)] Bill For

Motor Car/Other Motor Conveyance/house Building Advance

Head of Account..... Bill No. ....

..... Month of..... 19....

SI. No.	Sanction Order No. & date (order attached)	Name & Designation of officer with PBR folionumber	Whether permanent, Q.-Permanent or temporary	Whether surety taken	Pay
1	2	3	4	5	6

Certified Total Rs..... (Rupees.....) Received payment/cheque

that (s) may be issued in

entries favourof..... Signature..... Designation

have been of

made in Drawing Officer..... Date

respective .....

P.B.R.

folios.

For Use in Pay and Accounts Office Passed for payment of Rs. .... (Rupees

..... Payment through Cheque [C] No. .... Date

..... Pay and Accounts Officer

Entered in the Broadsheet

Jr/Sr. Accountant Jr.A.O.

G.A.R. 37[See rule 165 (1)](Obverse) Bill for Short Term Advances of the Ministry/department/office of..... For the Month of..... 19.... Bill

No..... Type of Advance..... Grant No..... Major

Head..... Minor Head..... Sub Head.....

Sl. No.	Section of Establishment and name of incumbent with PBR folionumber	Whether permanent Quasi-permanent or Temporary	Whether Pay Surety taken	Amount of Advance	Remarks
1	2	3	4 5	6	7

Certified that entries have been made in respective

P.B.R.folios.

Countersigned.

Total Amount required for payment

Rupees (in words) .....

Received payment

Signature

Signature

Designation

Designation of Drawing

Officer.....

Date.....

Date.....

(Reverse)(For use in Pay & Accounts Office) Passed for payment of

Rs.....(Rupees.....) Payment

through Cheque (s) No..... Date..... Pay and Accounts Officer /Cheque drawing D.D.O. Notes

**1. Advances for Travelling Allowance, Leave Travel Concession, Pay, Leave salary and Short Term Advances, may be drawn on this form.**

**2. Separate bill should be presented for each type of advance.**

**3. Where an advance can be paid only after obtaining sureties, the fact of having done so should be certified by the drawing officer before presentation of the bill for payment.**

**4. Where advances are drawn on the Strength of a sanction issued by the competent authority and the bill is not countersigned before presentation, the number and date of the sanction may be quoted in the Remarks column and entries for countersignature scored out.**

**5. In Column 7, the number of instalment in which the recovery is to be made, wherever necessary, to be quoted and in case of advance on transfer, the office to which, transferred to be stated.**

G.A.R. 38[See rule 165 (2)]Ministry/Deptt./Office of.....

**of recoveries of House Building Advance/Motor Car Advance/Other Motor conveyance advance\* for the month of.....19.....**

							Remarks
Name and Designation	Month in which original advance was drawn	Amount of	Number of instalments of recovery	Amount deducted in the bill against	Total recovered including that in Col. 5	Balance outstanding	reg. transfer or leave of official/non recovery of instalments etc.
Original Adv.	Total interest recoverable	Principal	Interest				
1	2	3(a)	3(b)	4	5(a)	5(b)	6
							7 8

Signature.....Designation of Drawing Officer.....\* Delete whichever is inapplicable and prepare separate schedules for each type of advance and where credit is adjustable in other circles of account.G.A.R. 39[See rule 165 (2)]Monthly Abstract of Short term Advance Payments/recoveries etc. to be Furnished by the Drawing Officer(For the month of.....19...)

Name of D.D.O.

.....

Ministry/Deptt

.....

Head of account relevant to advance:

\*(i) Advances for purchases of other conveyances

Or \*(ii) Festival Advances

Or \*(iii) Other advances

(\* Delete whichever is not applicable and prepare separate abstract for advances under each Head)

Opening balance as on 1st of the month	Advances paid during the month	Outstanding balance amount shown in LPCs of 'transfer incases during the month	Amount recovered through pay bill/ other bill/in cash during the month	Outstanding balance, amount shown in LPC of 'transfer out'cases during the month	Closing balance at the end of the month i.e Cols (1+2+3) less(4+5)		
Bill No. (a)	Amount (b)	No. of employees (a)	Total amount taken on book (b)	Bill No./Challan No. (a)	Amount of advances recovered (b)	No. of employees (a)	Total amount dropped from book (b)
1	2	3	4	5	6		

Certificates 1. Certified that all relevant bills passed and paid during the month have been detailed in Cols. 2 and 4 above and correct amounts have been shown there against.

**2. (Certificate to be recorded on the abstract for April). The total (viz Rs.....) the amount outstanding on 31st March, 19.....(excluding recoveries from pay bills for March) against the employee on the rolls of the office on that date and accepted by them individually as correct is equal to the closing balance indicated in the abstract for February, plus payments minus repayments received in cash during March of that year.**

Signature of Drawing Officer Notes: (1) "Transfer 'in'/'out', from/to foreign service to Departments of P&T/Railways/Defence/State Governments will not be included under Cols. 3 & 5 since cash settlement is to be affected in these cases.(2) Amounts of interest recovered in respect of interest bearing advances should not be included in this monthly abstract.G.A.R. 40[See rule 172 (i)]

**of Deductions On Account of Subscription to Post Office Insurance Fund for the Month of.....Ministry/department/office of.....**

Number of Policy	Name of Subscriber	Designation	Period of Pay Bill	Amount Recovered	Remarks
1	2	3	4	5	6

Date.....Signature.....Designation.....G.A.R. 41[See rule 173](To be printed in blue or white paper)

## of General/contributory Provident Fund Deductions

### Important Instructions:

**1. This form should not be used for transactions of any other Provident Funds. The Account Numbers should be arranged in serial order.**

**2. Figures in columns 3, 4, 5 and 7 should be rounded to whole rupees. The total of the schedule should be written both in figures and words.**

### **3. In the Remarks Column,**

(i) Give reasons for discontinuance of subscriptions such as 'Proceeded on leave', 'Transferred to ..... office .....', 'Quited Service', 'Died', or 'Discontinued under Rule 7 of GPF (Central Services) Rules 1960 & CPF Rules, 1962 in the schedule for the relevant month.' (ii) Write description against every new name such as 'New Subscriber', 'Came on transfer from ..... office ..... and previous account 'No. .... kept by (P.A.O.) 'Fresh account number required', 'Resumed subscription'

**4. Separate schedules should be prepared in respect of persons whose accounts are kept by different Accountants General/ Pay and Accounts Offices and also separate for G.P.F. and C.P.F. deductions.**

Office of the ..... (here write the designation of drawing officer and station) Deductions made from salary bill no. .... for the month of ..... Name of Accounts Office who maintains these accounts (See Instruction 4) .....

Account Number with guide letter indicating series		Name	Pay or/and leave salary this month	Monthly subscription	Repayment of advances etc	Total realised	Remarks. Particular of variations from last month's deductions (subscription & refunds) with brief reason thereof
Amount	No. of installments						
1	2		3Rs.	4Rs.	5	6	7Rs. 8



Date and signature of drawing

officer.....Designation

.....For use In the Accounts Office Voucher No..... Date of

encashment.....Certified that the name, amounts of individual deductions and the total shown in Column 7 have been checked by reference to the bill. Date.....Jr./Sr. Accountant

(Compilation Section)Certified that all the Subscriptions/repayments have been posted in respective ledger cards and account numbers allotted to new names and action taken to call for their balances,

if any. Date.....Jr./Sr. Accountant/Jr. A.O. (G.P.F.Sec)G.A.R. 42[See rule 175 (1), 176 and 177]Bill

For Withdrawal of Final Payment/advance/other Withdrawals from General/contributory

Provident Fund For Payment Under Deposit Linked Insurance Scheme\*(\* Delete whichever is

inapplicable & prepare separate bills for each category of drawal under each

fund).Ministry/Deptt./Office of.....Adjustable

by PAO.....Bill No..... Dated.....

Sl. No.	Name of Subscriber and pay	Provident Fund A/c.No.	No. & date of sanction/Letter of Authority	Final Payment/Advance/ Other withdrawals/Payment under DepositLinked Ins. Scheme	Amount payable
1	2	3	4	5	6

Total

Net Amount required for payment (in words) Rupees.....

Space for classification

Received payment

Signature.....

Designation of Drawing Officer.....

Station.....

Date.....

Passed for payment of

Rs.....(Rupees.....)

(Payment through Cheque no.....)

Cheque drawing DDO /Pay & Accounts Officer

Admitted .....

Examined & entered in Broadsheet Ledger Card

Objected .....

Reasons

forObjection.....

Jr/Sr. Acctt.

Jr,

AOPAO

Pay and Accounts Officer

Certificates

**1. Certified that I have satisfied myself that all sums included in such bills drawn 1 month/2 months /3 months previous to this date in favour of respective subscribers with the exception of those detailed below (indicating subscribers and amount in respect of each refund by deduction from this bill) have been disbursed to the proper persons, and that their acquittances have been taken in the office copy of bills filed in my office (with the receipt sump duly cancelled) for every payment in excess of Rs.20. Certified also that the amount with drawn previously on the same amount has been utilised by the subscriber for the purpose for which it was intended and that the relevant premium receipt/receipts has/have been duly enfaced.**

**2. Certified that the balance at the credit of the subscriber on the date of the withdrawal covers the sum drawn in the bill and that withdrawals etc. as per this bill have been Noted in the respective P.B.R. folios.**

**3. (a) Certified that the amount asked for in this bill is required to meet the premium due on ..... in respect of Policy\* No.....with the .....and that the policy in question has been assigned to the President of India and is in the custody of the Amounts Officer ..... (or the details of the policy proposed to be taken have been communicated to the Pay and Accounts Officer.....and accepted by him in his latter No.....dated.....). Certified that the presentation of this claim/application for withdrawal of this amount has been/was made within three months from the date of payment of the said premium.**

**(b)Certified also that the number of policies financed from the.....Provident Fund per subscriber does not exceed four except in cases where the policies were accepted for financing prior to 22nd June, 1975 in respect of each such subscriber.**

**4. Certified that the amount claimed in this bill on account of dues under the Deposit Linked Insurance Scheme is in accordance with the scales laid down in Ministry of Finance, Department of Expenditure OM No. 9(10) - E.V.(B)/75 dated the 8th January 1975 as amended from time to lime.**

**5. Certified that all such drawls made in respect of Group D staff have been duly entered in the Broadsheet and Ledger Cards in respect of such staff.**

Signature.....Designation.....\*Give details here if more than one policy has to be cited.G.A.R. 43[See rule 186(1)]Application-Cum-Bill for Refund of DepositMonth.....Bill No.....Head of Account.....

Original Challan or Receipt No. & date	Bank/Office in which deposited	Name of depositor	Amount Originally deposited
1	2	3	4

Rs.

Received this .....day of.....19..... the sum of Rupees.....being repayable on account of release of deposit described above.Claimant's Signature.....(with revenue stamp affixed wherever necessary)Four use in Departmental Office\*1. Received payment of Rs.....(Rupees.....) for arranging disbursal to claimants)\*2. Passed for Payment of Rs.....(Rupees.....) to claimants) Shri/Smt.....against personal deposit account administered by me.Dated.....Judge/Magistrate or other officerFor Use in Pay and Accounts Office in case of endorsement 1 abovePassed for payment of Rs..... (Rupees.....).Payment by cheque No.....Pay and Accounts OfficerDate ..... \* Delete, whichever of endorsements 1 or 2 is inapplicable.G.A.R. 44[See rule 180]Received BillReceived the sum of Rs..... (Rupees.....) being the total of entitlement of Rs..... from the Insurance\* Fund and /or of Rs..... from the Savings Fund, accrued to.....Name.....Designation.....

\*Group A/B/C/D under the Central Government Employees' Group Insurance Scheme, 1980.Dated.....Signature(s) of Recipient(s).....(Name in Block letters)For Use in Departmental Office(a)Relevant bio-data of the member

**1. Type of group of the member (i.e. lowest group) viz. D/C/B/A on initially joining the scheme on.....(date).**

**2. Year of acquiring membership of higher group: -**

(i)C - 19.....(ii)B - 19.....(iii)A - 19.....(b)Countersigned for payment of Rs.....(Rupees.....) to claimant(s)Crossed cheque/demand draft to be issued in favour of claimants):Signature.....Date.....Designation of D.D.O.....For Use in Pay and Accounts OfficePassed for payment of Rs..... (Rupees.....)Payment through Cheque (s) No.(s).....date.....Pay & Accounts Officer\* Delete whichever is inapplicable.G.A.R. 45(See rule 180)Received Bill

**Part I – Received the sum of Rs.....(.....) under the All India Services Group Insurance Rule, 1981, being the total of entitlement of Rs.....from the \*Insurance Fund and/or of Rs..... from the Savings Fund, accrued to**

-

Name .....Service to which I/he\* belonged.....Designation.....Name of State on whose cadre borne.....Date.....Signature (s) of Recipient(s))(Name in Block letters)

## Part II – Endorsement to be recorded by the Designated Drawing Officer of State/ Union Territory or by D.D.O. of concerned Central Ministry/ Department in respect of an officer on deputation to centre.

(a)Date on which the officer became a member of the Scheme.....(b)Description of the event (retirement, resignation, death etc. and date thereof.....(c)Countersigned for payment of Rs..... (Rupees.....) to claimantsCrossed cheque/demand draft to be issued in favour of claimant (s):Signature.....Date.....Designation of D O .....Government of.....

## Part III – Endorsement to be recorded by the D.D.O. of Department of Personal and Administrative Reforms

Certified that the above details (including entitlement under savings fund) have been verified and found to be correct.Signature.....Date.....D.D.O., D.P.&A.R.....

## Part IV – For Use in Pay and Accounts Office

Passed for payment of Rs..... (Rupees.....)Payment throughCheque(s) No.(s)..... date.....Accounts OfficerG.A.R. 46[See rule 190]Application-Cum-Bill for Refund of Lapsed DepositToThe.....(Judge, Magistrate or other Officer).....Sir,The refund of lapsed deposits aggregating Rs.....Rupees.....) as mentioned in Cols. 1 to 4 below, is due to me/us and its payment may be arranged:-

Purpose for which deposited	No. & date of Challan or authority with/under which deposited	Amount deposited & Office/Bank in which deposited	Amount claimed	Amount lapsed to Govt.	Particulars of lapsed statement	Remarks
Year'	Item No.					
1	2	3	4	5	6(a)	6(b) 7

(Note: Columns 5 to 7 are for use in Departmental Offices)\* Received  
 paymentDate.....Signature of claimant(s)I have satisfied myself about the identity of the  
 claimant(s) and his/their title to the amount claimed vide details given in columns 5 to 7 above. It is  
 requested that the payment may be made by cheque in favour of self/.....I (Claimant (s))  
 or by bank draft in favour of.....(Claimant (s))  
 at.....(Station).\* Affixing revenue stamp wherever  
 required).No.....Date.....Signature.....(Judge, Magistrate or other  
 officer)Forwarded to the Pay and accounts  
 officer.....For Use in Pay and Accounts  
 OfficeHead of Account .....Voucher No.....Claim verified for  
 Rs.....(Rupees.....) and Note kept against Sl. No. ....of the lapsed  
 statement for year the 19. ....Jr. Accounts OfficerPassed for payment of Rs.....  
 .(Rupees.. ....) by Cheque/bank draft in favour  
 of.....at.....Paid vide Cheque  
 No.....dated.....Pay and Accounts OfficerPost CheckCertified that a final  
 receipt for the full amount passed has been received and attached to the bill in the prescribed  
 form.Sr. Accounts/ Jr. A.O.G.A.R. 47[See sub rule 3 of rule 86]Form of Indemnity Bond to be  
 Executed by Public Sector Banks in Connection With Payment of Leave Salary, Vacation Pay and  
 Allowances.This Bond of Indemnity executed at.....this..... day of  
 ..... by..... (Name of the bank) a corporation  
 established/incorporated under the State Bank of India Act 1955/ State Bank of India (Subsidiary  
 Banks) Act 1959/ Banking Companies (Acquisition and Transfer of Undertakings) Act,  
 1970/1980/Companies Act and having its head office at..... (hereinafter  
 referred to as "the Bank", which term shall unless repugnant to the context includes its successors  
 and assignees) in favour of the President of India (hereinafter referred to as "the  
 Government")Whereas:(i)The Government through its Drawing and Disbursing officers pays from  
 time to time leave salary, vacation pay and allowances to its employees during their absence from  
 official duty in accordance with the Rules and Regulations in force in that behalf.(ii)The Drawing  
 and Disbursing officers of the Government are required inter alia to satisfy themselves before paying  
 the leave salary, vacation pay and allowances, that the person entitled thereto was alive and in the  
 case of leave salary during study leave/other types of leave combined with it, that he continues to  
 prosecute studies during the said period of leave.(iii)The Government has agreed that, without  
 insisting on or requiring the compliance with the said condition by the person entitle to claim the  
 leave salary, vacation pay and allowances or any of them the same would be paid to the person  
 through the bank who are customers or constituents of the bank, on the condition that the bank  
 shall satisfy itself about the authenticity or correctness of person claiming such payment.(iv)The  
 Bank has agreed to receive the payment of leave salary, vacation pay and allowances or any of them  
 (hereinafter referred to as "the said amount") on account of the person entitled to claim the said  
 amount from the Government through its Drawing and Disbursing Officers as aforesaid and  
 indemnify the Government for any loss that may be caused to the Government as a result of the  
 Government not insisting on complying with the condition of obtaining proof of being alive and in  
 the case of leave salary study leave/other types of leave combined with it of continuing to prosecute  
 studies during the said period of leave and agreeing to pay the said amount to the person entitled

thereto through the bank. Now this indemnity witnesses that in pursuance of the said agreement and in consideration of the Government having agreed to pay through its Drawing and Disbursing Officers to the Bank leave salary vacation pay and allowances due and payable to its employees from time to time without the employees furnishing the said proof the Bank hereby agrees and undertakes to pay to the Government on demand without demur or protest by way of loss or damages which the Government may suffer if it is found or established that such loss or damages has been caused by or directly as a result of the Government waving and not insisting on obtaining the said proof.

**2. The Bank further undertakes to and confirms with the Government that on the expiry of 7 days from the date of the Bank being informed or called upon by the Government in that behalf of the loss suffered by or damages caused to the Government, the Bank shall pay the amount of loss or damage to the Government as may be claimed.**

**3. The amount payable by the Bank in terms of the indemnity herein shall not exceed and shall be restricted upto the amount paid by the Government by way of leave salary" vacation pay and allowances in each case of its employees.**

In witnesses where of the Bank has caused these presents to be executed on its behalf in the manner hereinafter mentioned" on the day and year first hereinabove written. Signed and delivered by on behalf of the \_\_\_\_\_ Bank in the presence of: Witnesses: (1) (2)\* (Name and designation of the official authorised to execute the indemnity)