

GOVERNMENT OF RAJASTHAN

FINANCE (G.F. & A.R.) DEPARTMENT



GENERAL FINANCIAL AND ACCOUNTS RULES

FINANCIAL RULES & PROCEDURES

PART-I

AMENDED UPTO 01.01.2026

[इस पुस्तक को अद्यतन करने में पूर्ण सावधानी रखी गयी है, फिर भी किसी भी प्रकार की त्रुटि ध्यान में आने पर संबंधित आदेश से मिलान करले एवं वित्तीय नियम) विभाग को सूचित करें ताकि अगले संस्करण में सुधार किया जा सके]]

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GENERAL FINANCIAL AND ACCOUNTS RULES

FINANCIAL RULES & PROCEDURES

PART - I

PREFACE

The General Financial & Accounts Rules contain basic Principles to be observed and the procedure to be followed by various authorities in dealing with the funds received by them in their public capacity. These Rules were published in 1952 and, there after, six more editions were published with the last being in 1986. However, during all these years no major structural changes to meet the present day requirements had been attempted.

In the last few years, there has been rapid expansion in the activities of the state, especially in the field of social security, upliftment of weaker sections of the society and development of infrastructural facilities to accelerate the pace of rapid economic growth. Consequently, a number of changes have taken place in the mode and norms of the functioning of various Government Departments. It was, therefore, felt that unless these financial rules, systems and procedures are also brought in consonance with the present day requirements, the same instead of regulating the activities within broad parameters of financial discipline and control, may in fact tend to prove impediments in the efficient and speedy execution of various schemes.

The Finance Department had, therefore, decided to have a fresh look at these Rules. Against this back-drop and context, it was considered expedient to rewrite these Rules. Shri Bhagwan Singh, a retired Chief Accounts Officer was entrusted with this job who submitted these Rules in three parts, namely :-

Part-I fundamental Rules & Procedures.

Part-II governing Store Purchases.

Part-III delegation of financial powers to various officers subordinate to Govt.

It is hoped that these re-written Rules will help the various authorities in dealing smoothly with the funds received by them in their official capacity and in case any major structural change is left due to which there appear difficulties in meeting the present day requirements, this may kindly be brought to the notice of the Finance (GF&AR) Department for appropriate action.

Inspite of due care having been taken, if any, errors or omissions have inadvertently remained and are detected in this edition the same may also kindly be brought to the notice of the Finance (GF&AR) Department.

Jaipur.
7th September, 1993.
Jaipur.

(Inderjit Khanna)
Secretary to Government
Finance Department

RE-WRITING OF G.F.&A.R.

1. CONSIDERATIONS FOR RE-WRITING/REVISION:

- The following considerations were kept in view while re-writing G.F.& A.R.:
- i) Practical applicability of Rules in the present set up in view of huge expenditure on developmental activities.
 - ii) Accounting Reforms and changed structure of Accounts classification.
 - iii) Removal of difference between Heads of Department Class-I and other than class I for financial rules.
 - iv) Removal of difference between Gazetted officers and non-Gazetted officers in personal claims and accounting, their categorization as "Government servants".
 - v) Conveniences to Government servants relating to their personal claims.
 - vi) Strengthening of Heads of Offices and Regional officers. De-centralisation of Financial Powers for speedy execution of works/activities.
 - vii) Effective control and easy understanding Rules & Procedure, and better Accountability & uniformity in system and procedure.
 - viii) Re-structuring of chapters, headings and bringing rules in sequence with adequate linking and Contents in the beginning for easy location.
 - ix) Simplification of procedure in view of practical considerations.
 - x) Review of Stores Purchase system and compilation of a Manual incorporating all possible rules therein.
 - xi) Review of delegations and making them elaborate and realistic.
 - xii) Bifurcation of rules into parts for easy handling and for creation of sense of adaptability by Government servants.
2. i) Presently the G.F. & A.R. contains 490 rules and 546 printed pages (273 pages in double column on one page). It includes 19 chapters and 21 appendices, 242 notes, 58 Government decisions, alongwith 22 annexures. In addition it contains subsequent additions. In all total printed pages are about 600.

G.F. & A.R. now contains three parts and appendices as under:

			No. of Rules	No of Appendix
I	PART	General Financial Rules & Procedures	365	12
II	PART	Stores	71	3

- ii) Re-writing/Revision is based on amended G.F. & A.R. as provided by Director, Treasuries & Accounts, few amendments given by F.D. and amendments contained in Lekha-Vigya (April to July 92).

3.

IMPORTANT CHANGES : The re-writing/revision provides for following important changes :-

- i) Separate Chapters have been given for Advances to Government servants and Inter-Departmental Adjustments.
- ii) Pre-check has been suggested after two years instead of one year it is now done at the level of Heads of offices, etc.
- iii) Concept of rate contract for maintenance and repairs of specified machinery and equipment's with manufacturers, authorised dealers, etc., has been introduced to bring efficiency.
- iv) Scope of Annual Certificate of Payments and deductions to Government Servant has been extended and made final evidence of all deductions and thus made a basis of adjustments of missing credits and No Dues Certificate.
- v) Duties of Cashier has been defined to make him more responsible and specific.
- vi) System of advance payments out of permanent advance and A.C. bill, etc., its accounting and adjustments in cash book and recovery of unspent balances and recording in L.P.C., has been modified/introduced.
- vii) Duties of Head of office has been abstracted in appendix to make it specific.
- viii) Duties of Accounts Person has been revised and concept of their prior concurrence in respect of financial matters has been proposed.
- ix) Rules for Destruction of Accounts records have been revised. Concurrence of Accountant General , if necessary may be obtained
- x) Concept of joint responsibility and role of Accounts personal has been introduced in cases of purchases and auction through Committees at all level which will be final authority in respect of purchases and auctions.
- xi) Limit of tenders has been increased and scope of purchases with out tender has been widened. Sources of purchases by single and limited tenders have been made specific.
- xii) Purchases rules have been made compact and self contained by incorporating all possible provisions at one place. Conditions of contract have been revised. It would need betting by Law Department.
- xiii) Delegation have been made object wise and practical .
- xiv) Presently serial number of G.A. forms prescribed in volume II of G.F. & A.R. do not correlate with the serial numbers of rules and Chapters. Revised serial numbers have, therefore, been indicated which are contained in Appendix 6 of Part-I. Pending final decision by the Government in the rules space has been left blank. These may be filled in before final printing of G.F. & A.R. and after revising Volume II .
- xv) Difference between Heads of Departments (Class_I and others) have been done away with. Presently there is no difference in delegations in Appendix VIII. It exists only in Appendix IV, that too in few items.
- xvi) Forms given in the Chapter either within or at the end have been proposed to be transferred to Volume II with assigning of new serial number as mentioned in Appendix 6 . Such forms have been shown therein without old numbers.

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CHAPTER-I

INTRODUCTORY.

Rule 1: The rules, contained in this volume, which are essentially executive orders of the Governor describe the procedure which should be followed by different authorities subordinate to the Rajasthan Government in the securing and spending of the funds necessary for the discharge of the functions entrusted to them. In the matter of receipt, custody and payments of Government moneys, these rules are supplementary to Treasury Rules. Departmental authorities should follow these rules, supplemented or modified by the special rules and instructions, if any, contained in their departmental regulations and other special orders applicable to them.

Rule 2: Definitions: In these rules, unless the context otherwise requires:-

- (i) "**Accountant General**" means the Head of an office of accounts and audit or of accounts who keeps the accounts of the Rajasthan Government. The term wherever used in these rules refers to the Accountant General, Rajasthan;
- (ii) "**Appropriation**" means the assignment, to meet specified expenditure, of funds included in a primary unit of appropriation;
- (iii) "**The Bank**" means any branch of the State Bank of India acting as the agent of the Reserve Bank of India and 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 Reserve Bank of India Act, 1934;
¹[(a) **E-Focal Point Branch** : E-Focal Point Branch of the participating bank shall be responsible for prompt and accurate accounting and Transmission of collection report to it daily to e-treasury.]
- (iv) "**Competent Authority**" means Government or any other authority to which the relevant powers may be delegated by the Government;
- (v) "**Comptroller and Auditor General**" means the Comptroller and Auditor General of India;
- (vi) "**Consolidated Fund of the State**" means the fund, as defined in article 266 (1) of the Constitution, comprising of all revenues received by the Government of Rajasthan, all revenues raised by that Government by the issue of Treasury Bills, Loans or ways and means advances and all money received by that Government in repayment of loans;
- (vii) "**The Constitution**" means the Constitution of India;
- (viii) "**Contingency Fund of the State**" means the fund as defined in Article 267 (2) of the Constitution, into which, shall be paid from time to time, such sums as may be determined by law and placed at the disposal of the Governor to enable advances to be made out of such fund for the purposes of meeting expenditure pending authorisation of such expenditure by the Legislature of the State by law under Article 205 or 206 of the Constitution;
- (ix) "**Controlling Officer**" means a Head of a Department or other departmental officer who is entrusted with the responsibility of controlling the expenditure and/or the collection of revenue by the authorities subordinate to the department;
- (x) "**Detailed head**" means primary unit of appropriation for the purpose of the Demands for Grants of the Government and the head where funds are placed at the disposal of a subordinate authority;

1. Inserted vide Circular No.20/2013 dated 11.9.2013.

- (xi) "**Drawing and Disbursing Officer**" means a Head of office and also any other Gazetted officer serving under Head of office authorised by him under these rules to sign, draw bills including pay and allowances, incur expenditure to the extent specified and make payments on his behalf. The term shall also include a Head of Department where he himself discharges such functions;
- (xii) "**Finance Department**" means the Finance Department of Government of Rajasthan;
- (xiii) "**Financial Year**" means the year beginning on the 1st of April and ending on the 31st of March following;
- (xiv) "**Gazetted Officer**" A Gazetted Officer is one who is either (i) a member of an All India Service or (ii) is the holder of any of the posts shown in Schedule I (State Service) of the Rajasthan Civil Services (Classification, Control and Appeal) Rules, 1958 or (iii) is a person appointed in accordance with the terms of a contract or agreement and whose appointment is gazetted by Government and or (iv) is a Government servant holding a post which may be declared by Government to be a Gazetted post;
- (xv) "**Government**" means the Government of Rajasthan;
- (xvi) "**Governor**" means the Governor of Rajasthan;
- (xvii) "**Head of a Department**" means any authority declared to be such for purposes of delegations and exercise of administrative and financial powers as in Appendix 8 of these rules;
- (xviii) "**Head of Office**" means a Gazetted Officer declared as such by the Head of the Department under Rule 3 of these Rules;
- (xix) "**Local Body**" means an authority legally entitled or specially empowered by Government to administer a local fund;
- (xx) "**Local Fund**" means a local fund as defined in rule 268(2) of Chapter XVI of these rules.
- (xxi) "**Miscellaneous expenditure**" means all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary, pensions, contingencies, grant-in-aid, contribution, works, tools and plant and the like;
- (xxii) "**Non-recurring expenditure**" means expenditure other than recurring expenditure;
- (xxiii) "**Public Account of the State**" means the fund as defined in Article 266 (2) of the constitution comprising of public money other than those credited to the consolidated fund of the State.
- (xxiv) "**Public Works**" means civil works and irrigation, navigation, embankment and drainage works;
- (xxv) "**Re-appropriation**" means the transfer of funds from one unit of appropriation to another such unit;
- (xxvi) "**Recurring expenditure**" means the expenditure which is incurred at periodical intervals;
- (xxvii) "**Regional Officer**" means an officer below Head of Deptt. and above the Head of Office who has administrative control over the specified Heads of Offices of the Department;
- (xxviii) "**Subordinate Authority**" means a department of the Rajasthan Government or any authority subordinate to the Governor;
- (xxix) "**Treasury**" means treasury establishment(s) at the Head Quarters of the District or at other convenient places in a District and includes sub-treasury; and
- ²[(a) "**e-Treasury**" : Means central Treasury part from treasuries and sub-treasuries in various districts to manage the functioning of on-line receipt of Government Departments. It shall enable to accept on-line payments on behalf of State Government and facilitate to e-challan through its website.]
- (xxx) "**Treasury Rules**" means the Treasury Rules of Govt. of Rajasthan.
- ¹[(xxx) "**E-Payment**" means payment of the taxes levied by or any other amount due to State Government using electronic funds transfer services of a Bank by instant debit to payee's account with Bank and credit to the State Government account.]

1.Added vide Cir. No. 24/07 dated 29.11.2007
2. Inserted vide Circular No.20/2013 dated 11.9.2013.

²[(xxxii) "**Electronic Payment**" means payment of Government transactions through treasuries and sub-treasuries directly in bank accounts of Government employees or beneficiaries through electronic mode.]

²[(xxxiii) "**Electronic Govt. Receipt Accounting System (e-GRAS)**" means state Govt. receipts (Tax and Non-tax) will be deposited on-line as provided in the procedure to be issued time to time by the state Govt.]

³(xxxiv) "**E-Auction**" : An auction between any competent government entity (as the auctioneer) and bidders, which takes place on an electronic platform.]

Rule 3 : ¹[(a)] (1) Heads of Departments shall have powers to declare any Gazetted officer subordinate to him as the Head of an office for the purpose of these and other financial rules of Government.

Provided that not more than one Gazetted Officer shall be declared as Head of Office in respect of the same office or establishment, unless such office or establishment is distinctly separate from one another.

(2) A model draft of the order to be issued under this rule is given in Annexure-A to this Chapter for the guidance of the Head of the Department who may adopt it with suitable modifications having regard to local requirements.

¹[(b) The Head of an Office may authorise any Gazetted Officer, serving under him to sign on his behalf a bill or order excepting those in respect of pay and allowances of gazetted officers, communicating the name and specimen signature of the officer to the disbursing office concerned. This will in no way, relieve the Head of the office of his responsibility for the accuracy of the bill or for the disposal of the money received in payment.

The bills for pay and allowances of Gazetted Officers shall invariably be drawn under the signatures of the Head of the Office/Head of the Department, as the case may be, unless otherwise ordered by the Government in any case. It will be the duty of the Head of Office/Head of Department to ensure that pay and allowances of gazetted officers are drawn only at the rates as may be authorised by the competent authority from time to time.]

Rule 4 : **Removal of doubts:** Where a doubt arises as to the interpretation of any of the provisions of these rules, the matter shall be referred to the Finance Department for decision.

1. Existing Rule 3 renumbered as "3(a)" and new 3 (b) added vide Circular No.26/94 dated 25.5.1994.

2. Inserted vide Circular No.20/2013 dated 11.9.2013.

3. Inserted vide Circular No.01/2016 dated 15.02.2016

ANNEXURE 'A'

Model Draft of the order to declare any Gazetted Officer as Head of Office.

ORDER

In exercise of the powers conferred upon me under rule 3 of the General Financial and Accounts Rules -----
----- (designation) is declared as Head of Office for the purpose of the Financial Rules of the Government in
respect of his office. The----- (designation) shall exercise all the financial and other powers
delegated to a Head of Office under the Financial Rules and orders issued from time to time.

The duties and responsibilities are generally laid down in the various provisions of the General Financial and Account Rules of the Government. An abstract of important duties are contained in Appendix-1.

The----- (designation) shall perform the following duties in particular:-

- (1) to sign as a Drawing and Disbursing Officer, all bills for personal claims of all Government servants and contingent expenditure to be presented to the treasury;
- (2) to account for all the receipts and payments made out of the funds so drawn and to make payments to the proper payee's against valid acquittance and to attest it in token of payments;
- (3) to maintain Cash Book and all account registers and records particularly, Register for Watching Encashment of Bills, Bill Transit Register, Register of Short Term Advances, Register of Contingent Expenditure, Register of Advance and Adjustments, Stock Registers, Register of Mis-appropriation, etc., Register showing Receipt, Disposal of Cheques, Drafts, Postal Money Orders, etc. and Register of Payments made by Postal Money Order/Drafts and to sign the relative entries;
- (4) to incur recurring and non-recurring contingent expenditure in accordance with Financial Rules, Orders and delegation of Financial Powers issued by the Government from time to time and sign Register of Contingent Expenditure;
- (5) to ensure adjustment of temporary advances given to Government Servants and to ensure recovery of unspent balances within the prescribed period and take action thereon as provided in these Rules; and
- (6) to ensure economical procurement of stores articles and to arrange their proper accounting and custody.

**Name & Signature of the
Head of Department**

CHAPTER—II

GENERAL SYSTEM OF FINANCIAL MANAGEMENT AND CONTROL

I - Receipt of Money

GENERAL:

- Rule 5:** All moneys received by or on behalf of Government either as dues of Government or for deposit, remittance or otherwise shall be brought into Government account without delay.
- Rule 6 :** Moneys received as dues of Government or for deposit in the custody of Government shall be credited into the Consolidated Fund of the State and/or the Public Account of the State, as the case may be, in accordance with the Treasury Rules.
- Rule 7:** **Assessment, Collection and Control:** Subject to such general or specific instructions as may be issued by Government in this behalf, it is the duty of the Revenue or Administrative Department concerned to see that the dues of Government are correctly and promptly assessed, collected, accounted for and paid into the treasury. Detailed instructions on the subject are contained in Chapter III and IV.

II – Expenditure and Payments of Moneys

- Rule 8:** **Withdrawal of Money from the Treasury- General Principles:** (1) Unless otherwise expressly authorised by any law or rules or order having the force of Law, moneys shall not be removed from the Government Account for investment or deposit elsewhere without the consent of the Finance Department.
- (2) Funds shall be withdrawn only if required for immediate payment and the expenditure or payment authorised under any rule or by general or special order of a competent authority.
- (3) The practice of withdrawing funds with a view to avoiding lapse of Budget grant and placing such moneys in deposits in the Public Account or with Bank is forbidden.
- Rule 9:** **Essential conditions governing Expenditure from public Funds:** As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the Government or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorised grants and appropriations for the year.
- Rule 10:** **Standards of Financial Propriety:** Every Government servant incurring or authorising expenditure from public funds should be guided by high standards of financial propriety. Every Government servant should also enforce financial order and strict economy at every step and see that all relevant financial rules and regulations are observed, by his own office and by subordinate Drawing and Disbursing Officers. Among the principles on which emphasis is generally laid are the following:-
- (i) Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- (ii) The expenditure should not be prima-facie more than the occasion demands;
- (iii) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage;
- (iv) Public moneys should not be utilised for the benefit of a particular person or section of the people unless :-

GF&AR Part-I

- (a) a claim for the amount could be enforced in a court of Law, or
 - (b) the expenditure is in pursuance of a recognised policy of custom.
- (v) The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

Rule 11: Control of Expenditure : (1) A Controlling Officer shall see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control a Register of expenses by heads of account in Form GA 19 shall be kept. He should also arrange to be kept informed not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government complete responsibility for departmental expenditure and to explain or to justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise.

- (2) The Controlling officer should have an idea of the liabilities and the commitments for which the payments have to be made during (a) the current financial year (b) in the following financial years, and with a view to enable him to have this information from the subordinate officers, he should obtain a monthly liability statement in Form G.A.27 which should give the position of outstanding liabilities upto the month to which the statement relates.

- ⁴[(3) e-Reconciliation with Accountant General:** The Controlling Officer shall arrange regular e-reconciliation of expenditure/ payments with the Accountant General through the system in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly e-account of expenditure/payments made by them. Any error detected in e-reconciliation shall be got corrected by sending requisition for correction in the e-accounts in the prescribed form. All Head of offices shall also e-reconcile the figure of their revenue and expenditure with concerned Treasury/sub treasury figures recorded in IFMS and shall submit an e-certificate twice in a month to the Treasury that there is no discrepancies.]

Note : Form G.A. 21, 22 & 23 have been prescribed in this regard.

Rule 12 : Internal Check against irregularities Waste, Loss and Fraud : (1) In the discharge of his ultimate responsibility for the administration of a grant or an appropriation, or a part thereof, placed at his disposal, every Controlling Officer must satisfy himself not only that an adequate machinery exists within the departmental organisation for systematic internal checks to prevent and detect errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money and stores, but also that the prescribed checks are effectively applied.

- (2) Internal check of accounts maintained in the offices of Heads of Departments will be conducted by the ¹[Director, Inspection Department, Rajasthan, Jaipur], serious irregularities, if any, found will be intimated by him to the Government in Finance Department with a copy to the Administrative Department concerned.

- ³[(3) Special Audit of the accounts/records maintained in the Departments/Offices of the Government and societies established by such Departments and offices shall be done on the directions of the Government in Finance Department by Inspection Department, Rajasthan, Jaipur.]**

- ²[(4) It is the duty of every Head of Department & Controlling Officer to see that Director, Inspection department, is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information which he may ask for the preparation of any account or report which it is his duty to prepare.]**

1. Substituted for "Director of Treasuries and Accounts, Rajasthan" vide Cir. No.6/96 dated 5.2.1996.

2. Added vide Circular No. 11/2005 dated 28.5.2005.

3. Added vide Cir. no. 6/96 dated 5.2.1996 and substituted vide Circular No.25/2006 dated 5.12.2006.

4. Substituted vide Circular No.20/2013 dated 11.9.2013 for -"Reconciliation with Accountant General : The Controlling Officer shall arrange regular reconciliation of expenditure/payments with the Accountant General in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly account of expenditure/payments made by them. Any error detected in reconciliation shall be got corrected by sending requisition for correction in the accounts in the prescribed form.

Note : Form G.A. 21, 22 & 23 have been prescribed in this regard."

Again substituted vide Circular No. 12/2023 dated 26.09.2023 for -

"(3) Reconciliation with Accountant General : The Controlling Officer shall arrange regular reconciliation of expenditure/payments with the Accountant General in the manner prescribed by the Accountant General and shall arrange to obtain from the Heads of Offices monthly account of expenditure/payments made by them. Any error detected in reconciliation shall be got corrected by sending requisition for correction in the accounts in the prescribed form. All Head of offices shall also reconcile the figure of their revenue and expenditure with concerned Treasury/sub treasury figures recorded in IFMS and shall submit a certificate twice in a month to the Treasury that there is no discrepancies."

Rule 13 : Delay in payment to be avoided : It is an important financial principle that payments of money which are indisputably due and are inevitable shall not be postponed. Irregularity is not so much in the payment as in the entering into of the liability in contravention of provisions of rule.

III - Duties as regards Maintenance of Accounts

Rule 14 : Every Government servant whose duty it is to prepare and render any accounts or returns in respect of public moneys or stores shall be personally responsible for their completeness and strict accuracy and their despatch within the prescribed date.

Rule 15: (1) An Officer who signs or countersigns a certificate shall be personally responsible for the facts certified to, so far as it is his duty to know or to the extent to which he may reasonably be expected to be aware of them.

- (2) The fact that a certificate is printed is no justification for his signing it unless it represents the facts of the case. If in its printed form it does not represent the facts, it is his duty to make necessary amendments which will call attention to the deviation and so to give the authority concerned the opportunity of deciding whether the amendments cover requirements.

Rule 16 : Responsibility of Departmental Officers : Every Government servant responsible for the collection of Government dues or incurring of expenditure of Government moneys should see that proper accounts are maintained in such forms as may have been prescribed for all financial transactions of Government with which he is concerned and render accurately and promptly all such accounts and returns regulating them as may be required by Government, the Accountant General or the Controlling authority concerned. It is essential that all accounts should be so kept and the details so fully recorded and that the initial record or payments, measurement and transactions is general are so clear, explicit and self contained as to be producible where necessary as satisfactory and convincing evidence of facts.

Rule 17 : Demand for information by Audit : It is the duty of every Departmental and Controlling Officer to see that the Accountant General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information which he may ask for the preparation of any account or report which it is his duty to prepare. No such information nor any books or other documents to which the Comptroller and Auditor General has a statutory right of access may be withheld from the Accountant General. If the contents of files or any part of it are '**secret**' or '**top secret**' the file will be sent personally to the head of the audit office specifying this fact, who will then deal with it in accordance with the standing instructions for the handling and custody of such documents.

IV – CONTRACTS

Rule 18: (1) No contract shall be entered into by any authority which has not been empowered to do so by or under the order of the Government.

- (2) The various classes of contracts and assurances of property authorised by the Governor in exercise of powers conferred by sub-para (1) of Article 299 of the Constitution to be executed by different authorities are specified in Appendix-2. The limitations upon the powers of subordinate authorities, the conditions under which such powers should be exercised and the general procedure prescribed with regard to such contracts, such as calling for and acceptance of tenders etc., has been laid down in part-II and III of these rules.

Rule 19: General Principles : The following general principles shall be observed by the subordinate authorities empowered to enter into contracts of agreements involving expenditure from public funds:-

- (i) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein;

- (ii) Standard forms of contracts shall be adopted, wherever possible, the terms to be subject to adequate prior scrutiny;
- (iii) In case where standard forms of contracts are not used, legal and financial advice shall be taken in the drafting of contracts and before they are finally entered into;
- (iv) The terms of a contract once entered into shall not be materially varied without the previous consent of the authority competent to enter into the contract as so varied. No payments to contractors by way of compensation, or otherwise, outside the strict terms of the contract or in excess of the contract rates shall be authorised without the previous approval of the Finance Department.
- (v) No contract involving an uncertain or indefinite liability or any condition of an unusual character shall be entered into without the previous consent of the Finance Department;
- (vi) Contracts, whenever practicable and advantageous and in all cases required by the rules or orders of a competent authority, shall be placed only after tenders have been openly invited and, in cases, where the lowest tender is not accepted, reasons shall be recorded.
- (vii) Even in cases where a formal written contract is not made, no order for supplies, etc., shall be placed without atleast a written agreement as to the price;
- (viii) Provision will be made in contracts for safeguarding Government property entrusted to a contractor;
- (ix) In selecting the tender to be accepted, the financial status of the individuals and firms tendering shall be taken into consideration in addition to all other relevant factors;
- (x) When a contract is likely to be endure for a period of more than 3 years, it shall, wherever feasible, include a provision for an unconditional power of revocation or cancellation by Government at any time on the expiry of 3 months notice to that effect;
- (xi) A person who is a near relative of a contractor shall not be accepted as surety for the fulfillment of a contract by a contractor unless the officer accepting security is fully satisfied that the near relative has separate property of his own. In such a case the officer should at least insist on the surety filing an affidavit to the effect that he has separate property of his own;
- (xii) Normally no work of any kind shall be commenced without the execution of proper contract documents. Where the tenure of a contract / agreement has expired and the work has to be continued, timely action shall be taken for renewing the contract/agreement for the further period required, after a suitable review of the provisions of the old contract/agreement to see whether any modifications are needed;
- (xiii) All contracts shall have a provision for recovery of liquidated damages/compensation for defaults on the part of the contractor unless any special instructions are issued by the competent authority;
- (xiv) The question whether any sales tax, octroi and other local taxes and duties are to be paid and if so, by which party should be settled and cleared up before entering into any contract;
- (xv) All contracts for purchases involving import of material from abroad shall as a rule provide for purchases on F.O.B.basis.
- (xvi) Where escalation in respect of excise /duties, freight, raw-materials, etc., is provided for in a contract, the basis for the calculation of the same shall be clearly indicated; and
- (xvii) Copies of all contracts and agreements for purchases of and above the value of Rs. 1 lac shall be sent to the Accountant General (Audit) Rajasthan.

V- Misappropriation, Fraud and Losses.

Rule 20: Report of Losses : (1) With the exceptions noted below, any loss of public money, departmental revenue or receipts, stamps, stores or other property held by or on behalf of Government caused by misappropriation, fraudulent draw/payment or otherwise, which is discovered in a treasury or other office or department shall be immediately reported by the officer concerned to the next higher authority as well as to the Accountant General, even when such loss has been made good by the party responsible for it. Such reports must be submitted as soon as a suspicion arises that there has been a loss; they must not be delayed while detailed enquiries are made. When the matter has been fully investigated, a further and complete report shall be submitted of the nature and extent of the loss showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

- (2) If the irregularity is detected by Audit in the first instance, the Accountant General will report it immediately to the administrative authority concerned, and if he considers necessary, to Government as well.
- (3) Every case of loss of cash in treasuries whether in the course of remittance or out of treasury balance, coins, etc., shall be reported to, and dealt with in accordance with the instructions of Finance Department.

Exceptions:

- (A) Cases involving loss of revenue due to (a) mistakes in assessment which are discovered too late to permit of a supplementary claim being made, (b) under assessments which are due to interpretation of the law by the subordinate authority being over-ruled by the higher Authority after the expiry of the time limit prescribed under the law, and (c) refunds allowed on the ground that the claim were time-barred, need not be reported to the Accountant General.
 - (B) Petty cases, that is cases, involving losses not exceeding Rs.2,000/- each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.
 - (C) In case of such losses which disclose defect in system the amendment of which requires the orders of Government or serious negligence on the part of some officers or officer which might call for disciplinary action requiring the orders of the Government, report shall be made to the Government irrespective of any amount involved in each case.
- (4) (a) Losses exceeding Rs. 2000/- necessitated on account of re-tendering in case of purchase of stores or execution of work and/or losses on account of re-tendering, re-auction/re-sale, where value of contemplated disposal of property by open sale or auction is Rs. 25,000/-and above shall be reported to the Accountant General, Finance Department and Admn. Department.
(b) The information of any losses due to re-tendering/re-auction in purchases/ disposals of property shall be furnished in the following Form by 30th April, each year:-
 - (i) The designation of the Government servant responsible for the loss and the action taken or proposed to be taken against him.
 - (ii) Nature of stores proposed to be purchased or name of work to be got executed and value of the proposed order.
 - (iii) Date of receipt of tender and period of its validity.
 - (iv) Date on which tender was opened or accepted and when the acceptance was communicated to the tenderer.
 - (v) Reasons advanced by the supplier for refusing to execute the order.
 - (vi) Stages where delay occurred and whether the responsibility has been fixed.
 - (vii) In case where purchases were made ultimately from the firms which gave the lowest quotation on the fist occasion specific mention may be made of this fact.

Sl No	Particulars of Purchasing officer and the office	Estimated Value of proposed purchases/ sale of Govt. property, produce, etc. put to tender/sale/auction/open bid	No. & Date of tender/ auction/ sale notice	Date of opening of tender/ auction etc.	Purchase price at lowest tender/price as per highest bid etc.
1	2	3	4	5	6
Validity period of tender/ due date for acceptance of bid	Reasons for re-invitation of tender, re-auction/ re-sale etc.	No. & Date of re-tender/re-auction/re-sale notice	Purchase value as per rates accepted in re-tender/value as per bid in re-auction/offer in re-sale	Extra expenditure/loss	
7	8	9	10	11	
					Signature Designation

- (5) The Heads of Department shall submit to the Administrative Department concerned an annual statement showing the particulars of the losses which have not been reported to Government under these rules.
- (6) The officer receiving a report submitted to him under rule 20 shall forward it forthwith in the prescribed form to the ¹[Director, Inspection Department] Rajasthan through the usual channel with such comments as may be considered necessary with copies to Government in the Administrative and Finance Department. He will also send to the ¹[Director, Inspection Department] Rajasthan, Finance and the Administrative Department a detailed report, after completing such departmental investigations as may be necessary or expedient, on the causes or circumstances which led to the misappropriation or loss, the steps taken to prevent its recurrence and the disciplinary or any other action proposed as regards the persons responsible.

Note: A register of Misappropriation etc. shall be maintained in form G.A. 163 in each office.
The register shall be kept completely posted and produced during inspection.

Rule 21 : Accidents : (1) All losses of immovable property such as buildings, roads, breach of canals or other works caused by fire, flood, cyclone, earthquake or any other natural cause exceeding value of Rs. 15,000/- shall be reported at once by the departmental officer to the Head of the Department and by the later to the Government. When a full enquiry as to the cause and extent of the loss has been made, the detailed report shall be sent by the departmental officer concerned to the Head of the Department, a copy of the report or an abstract there of being simultaneously forwarded to the Accountant General.

- (2) Losses not exceeding Rs. 15,000/- in value shall continue to be reported to the Head of the Department, they need not be reported to the Government or to the Accountant General.

Note: The terms '**Value**' for this purpose should be interpreted as meaning the '**Book Value**'.

1. Substituted vide circular No. 11/2005 Dated 28.5.2005 for - "Director of Treasuries & Accounts".

Rule 22 : Responsibility for Losses, etc.: (1) Every Government Servant should realise fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. Detailed instructions for regulating the enforcement of such responsibility are embodied in Appendix-3.

(2) Every Government servant should realise that the correct maintenance of accounts is as important a part of his duties as his executive work. A knowledge of the accounts and financial rules relevant to his duties is necessary for every Government servant through whose hands Government money passes and he is expected to be sufficiently familiar with financial and account rules.

Rule 23: Write off of Losses, etc.: (1) Subject to the limits and conditions which may be laid down by Government a competent authority may sanction, the writing off finally of the irrecoverable value of stores or public money lost by fraud, negligence by individuals or other causes, provided that:-

- (i) The loss does not disclose a defect of system the amendment of which requires the orders of higher authority; and
- (ii) there has not been any serious negligence on the part of some individual Government servant or officers which may possibly call for disciplinary action requiring the orders of any higher authority.

(2) The orders contained in the preceding para do not apply to loss of cash in treasuries, whether in the course of remittance or out of treasury balance. Individual cases of such losses shall be reported to the ¹[Director, Inspection Department] and its specific approval obtained before any item can be written off in the accounts of the Government.

(3) In cases where recoveries pertaining to other authorities are made in cash, for example, by deduction from pay or otherwise from the persons responsible for a loss, the entire amount recovered shall be remitted to the concerned authority.

VI-Departmental regulations.

Rule 24: All departmental regulations in so far as they embody orders or instructions of a financial character or have important financial bearing shall be made by or with the approval of the Finance Department.

VII-Duties and Responsibilities of Accounts Officers, etc.

Rule 25: The duties and responsibilities of the Accounts Officers, Assistant Accounts Officers, Accountants, and Junior Accountants who are to assist the departmental officers in the matter of proper maintenance of departmental accounts and rendition of accounts and other returns to the Accountant General are prescribed in Appendix- 4 and 5.

Delegations:

Rule 26: Delegations of Financial powers to various authorities have been prescribed in part-III of these rules.

1. Substituted vide circular No. 11/2005 Dated 28.5.2005 for - "Director of Treasuries & Accounts".

CHAPTER-III

REVENUE AND RECEIPTS.

I-General

Rule 27: **Duties as regards receipts and Accounts:**(1) Subject to any special arrangements that may be authorised by competent authority with respect to any particular class of receipts, it is the duty of the Controlling Officer to see that all sums due to Government are regularly and promptly assessed, realised, accounted for and duly credited in the Consolidated Fund and/or the Public Account of the State.

¹(2) **Monthly e-accounts and returns:** The Controlling Officer shall arrange to obtain from their subordinate monthly accounts and returns in Form G.A. 13 claiming credit for amount paid into the e-Treasury or otherwise accounted for and compare them with the statements of e-Treasury credits furnished by the Accountant General at the system to see that the amount reported as collected have been duly credited in the Consolidated Fund and/or Public Account. If in this process, wrong credits come to the notice of the Controlling Officer, he will at once inform the Accountant General with a view to the correction of the Accounts. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned.]

2|Rule 28: **e-Extract of Accounts:** (1) The Accountant General will send (through the system) to the controlling officer an e-extract from his accounts showing the amounts brought to credit in each month.

(2) **Compilation of Returns:** The departmental e-accounts of revenue should not be compiled from the returns prepared by the e-Treasury, but the e-Treasury Officer may be required, where necessary, to e-verify the returns prepared for submission to the Controlling Officer.

(3) **Correct Classification of e-Challans:** In order to minimise the differences between the e-Treasury figures and the departmental figures, it is essential that the e-challan with which money is remitted to the e-Treasury should bear full and correct e-accounts classification.

(4) **Correction of Errors:** Statement of errors in classification of revenue/receipts detected by the departmental officers which require corrections in the e-accounts shall be forwarded to the Accountant General through the e-Treasury Officer concerned in Form G.A. 15 through the system.

(5) Where such errors in classification are detected in respect of account Head '8009' and '8011' the Director State Insurance and Provident Fund Department shall prepare a single consolidated e-requisition for correction in the accounts in the prescribed form for the whole financial year and forward it directly to the Accountant General through the system in the month of March every year for carrying out transfer entry in accounts.]

Rule 29: **Departmental Regulations:** Detailed rules and procedure regarding assessment, collection, remission, etc., and granting of receipts for revenue realised shall be laid down in the departmental regulations of the revenue collecting department.

Note:-In departments, in which Government servants are required to receive moneys on behalf of Government and issue receipts thereof or any other special form approved by the Finance Department, the departmental regulations shall prescribe the procedural rules for the maintenance of a proper account of the receipt and issue of the receipt books, the number of receipts books to be issued at a time to each Government servant and check with his accounts of the used books when returned.

1. Substituted vide Circular No.12/2023 dated 26.09.2023 for - "(2) **Monthly accounts and returns:** The Controlling Officer shall arrange to obtain from their subordinate monthly accounts and returns in Form G.A. 13 claiming credit for amount paid into the treasury or otherwise accounted for and compare them with the statements of treasury credits furnished by the Accountant General to see that the amount reported as collected have been duly credited in the Consolidated Fund and/or Public Account. If in this process, wrong credits come to the notice of the Controlling Officer, he will at once inform the Accountant General with a view to the correction of the Accounts. If any credits are claimed but not found in the accounts, enquiries shall be made first from the responsible departmental officer concerned."

2. Substituted vide Circular No.12/2023 dated 26.09.2023 for -

"**Rule 28: Extract of Accounts:** (1) The Accountant General will send to the controlling officer an extract from his accounts showing the amounts brought to credit in each month. (2) **Compilation of Returns:** The departmental accounts of revenue should not be compiled from the returns prepared by the treasury, but the Treasury Officer may be required, where necessary, to verify the returns prepared for submission to the Controlling Officer. (3) **Correct Classification of Challans:** In order to minimise the differences between the treasury figures and the departmental figures, it is essential that the challan with which money is remitted to the treasury should bear full and correct accounts classification. (4) **Correction of Errors:** Statement of errors in classification of revenue/receipts detected by the departmental officers which require corrections in the accounts shall be forwarded to the Accountant General through the Treasury Officer concerned in Form G.A. 15. (5) Where such errors in classification are detected in respect of account Head '8005' and '8011' the Director State Insurance and Provident Fund Department shall prepare a single consolidated requisition for correction in the accounts in the prescribed form for the whole financial year and forward it directly to the Accountant General in the month of March every year for carrying out transfer entry in accounts."

- Rule 30:** No amount due to Government shall be left outstanding without sufficient reason. Where such amount appear to be irrecoverable, the orders of competent authority shall be obtained for their adjustment.
- Rule 31:** Unless specially authorised by any rule or order made by competent authority, sums will not be credited as revenue by debit to a suspense head. The credit must follow and not precede actual realisation.
- Rule 32:** Heads of Departments responsible for the collection of revenue shall keep the Finance Department fully informed of the progress of collection of revenue under their control in form G.A. 55 & 14 and of all important variations in such collections as compared with the budget Estimates.

II-Rent of Government Building, Lands, Fines, etc.

- Rule 33:** **Rent of Building and Lands:** When the maintenance of any rentable building is entrusted to a Civil Department, other than the Public Works Department, the Head of the Department concerned shall be responsible for the due recovery of the rent thereof.
- Rule 34:** **Assessment and Recovery of Rent:** (1) The procedure for the assessment and recovery of rent of any rentable building will be regulated generally by the rules applicable to the residences under the direct charge of the Public Works Department.
- (2) The detailed rules and procedure regarding the demand and recovery of rent of such Government buildings and lands, shall be incorporated in the Departmental regulations of the departments incharge of these buildings.
- Rule 35:** **Fines:** (1) Every authority having the powers to impose and/or realise fines shall ensure that the money is realised, duly checked and deposited into the treasury.
- (2) Every authority having the power to refund fines shall ensure that the refunds are checked and no double refunds of amounts of fines collected or refunds of fines not actually paid into a Treasury are made.
- Rule 36:** **Statement of Fines:** (1) The duty of realising fines and of checking the receipts and refunds rests with the departmental officers Each court, civil or criminal, is required to submit to the District Judge on the last working day of each calender month, a statement in the prescribed form showing the demand, collection and balance of fines levied as well as of the refunds therefrom, the statement being made up for the account month of the treasury or sub-treasury with which the court deals. The District judge shall consolidate these returns into a Monthly fines statement for the courts under him and for his own and forward it to the Treasury Officer, as soon as possible after the beginning of the month for verification of the amounts shown as remitted in to the treasury with the credit appearing in the treasury account. The Treasury Officer, shall certify to the corrections or otherwise of these amounts. Where there is any discrepancy between a consolidated statement and the treasury account, the Treasury Officer may, if necessary, before giving his certificate, request District Judge to explain the discrepancy.
- (2) The statement shall exhibit the amounts under each head of account, e.g., magisterial fines, fines under the prevention of Cruelty to Animals Act, etc., separately. Compensation fines due to an injured party which are creditable to deposits and fines which under the orders of competent authority are creditable to a Municipal or Local Fund, shall be excluded from this statement.

- (3) When fines are received in another district, an intimation shall be given by the recovering Government servant to the Government servant concerned, who shall note the fact in his monthly fines statement.

Rule 37: **Miscellaneous Demands:** The Accountant General shall watch the realisation of miscellaneous demands of Government, not falling under the ordinary revenue administration, such as payments due from other States, etc.

III - Remission of, Abandonment of Claims to Revenue.

Rule 38: A claim to revenue shall not be remitted or abandoned save with the sanction of the competent authority.

Rule 39: **Statement of Remissions, etc:** (1) Heads of Department shall submit annually on the first of June to the Accountant General statements in G.A. Form 16 showing the remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year by competent authorities in exercise of the discretionary powers vested in them otherwise than by law or rule having the force of law. For inclusion in these statements remissions and abandonments shall be classified broadly with reference to the grounds on which they were sanctioned and a total figure should be given for each class. A brief explanation of the circumstances leading to the remission shall be added in the case of each class.

- (2) Subject to any general or special order issued by Government individual remission below Rs. 500/- shall not be included in the statement.
- (3) Where the administrative year does not coincide with the financial year, the figures of the former, if this proves more convenient to the departmental authorities, may be given in the statement.

Note: The Provision of the above rule shall apply only to the major revenue earning departments viz., Land Revenue, State Excise, Sales Tax. Transport, Irrigation, P.H.E.D., P.W.D., Forest, Stamps and Registration, Industries, Mines, etc., and not to service department like Medical Department. The Education Department shall, however send such a statement to the Finance Department instead of Accountant General.

Rule 40: Departments shall make rules defining remissions and abandonment of revenue for the guidance of their officers.

Rule 41: **Internal Check/ Audit:** Departments shall arrange internal check/audit of receipts in the subordinate offices by their Internal Check Parties. For this purpose they will issue regulations for the guidance of such parties.

CHAPTER- IV

RECEIPT OF GOVERNMENT MONEYS, ITS CUSTODY AND PAYMENTS/ OF SUCH MONEYS INTO THE TREASURIES.

I-General Rules.

¹[**Rule 42:** **Mode of Receipt of Government Money:** (1) Government dues or other money receivable on government account shall be accepted in the form of cheque, Bank Draft, Banker's Cheque, Postal Order, Money Order, E-Payment or in cash in the office or at the treasury or the Bank. In case of cash being received in the office it will not exceed Rs. 500/- in each case or such higher amount as may be authorised to be received.]

(2) **Receipt in Tehsils/Sub-Tehsils:** Moneys tendered by land owners and tenants on account of revenue, rent or any other dues or collections brought by the patwaris shall be accepted by the Tehsils/ Sub-Tehsils upto Rs. 500/- in each case for eventual deposit in sub- treasury or Bank in Government account. Money beyond this limit may also be accepted in the Government account provided adequate arrangements exist at a particular place for handling and safe custody of cash to the satisfaction of the collector of the District.

Rule 43: **Receipt of Coin, Notes etc.,:** Government dues or other money receivable on Government account may ordinarily be realised in legal tender coin or notes only.

Rule 44: **Receipt of Government dues by cheques :** (1) (i) At places where the cash business of the treasury is conducted by the Bank, Cheques on local banks may be accepted in payment of Government dues, or in settlement of other transactions with the Government, if the cheques have been crossed and made Account's Payees by the drawer.

Until, however, a cheque has been cleared the Government cannot admit that payment has been received and consequently final receipt shall not be granted when a cheque is tendered. A receipt in Form G.A. 52 for the receipt of cheque only may be given in the first instance, but if a person making payment in this manner so desires, a formal receipt shall be sent to his address after the cheque has been cleared. Collection charges of the Bank, if any, shall be recovered by or under instructions of the Bank from the party presenting the cheques.

Note: The term Local Banks as used in this rule means banks in the station in which a Bank Treasury is situated.

Dishonour of Cheques received: (ii) In the event of a cheque being dishonoured by the Bank on presentation the fact shall be reported at once to the tenderer with a demand for payment in cash. The Government shall not be liable for loss or damages which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

Note: The Government may also consider criminal action against the person who has sent the cheque which has been bounced/dishonoured for want of sufficient balance in his account.

(iii) When Government dues which are payable by certain fixed dates are paid by cheque, the drawer shall ensure that the cheque reaches the treasury of the receiving office at the latest on the working day preceding the date on which the payment is to be made. Cheques received on the last day of payment of Government dues shall be refused at the discretion of the officer to whom they are tendered and those received later will not be accepted.

²[**Receipt of Government Dues by Bank Draft/Banker's Cheques:** (2) (i) Bank Draft/Banker's Cheque shall not be distinguished from cheques for the purpose of these rules.

1. Substituted vide Cir. No. 24/2007 dated 29.11.2007.

2. Substituted vide Circular No.20/2013 dated 11.9.2013 for - **Receipt of Government Dues by Bank Draft/Banker's Cheques:** (2) (i) Bank Draft/Banker's Cheque shall not be distinguished from cheques for the purpose of these rules. (ii) A Cheque, Bank Draft /Banker's Cheque tendered in payment of Government dues accepted under these provisions, is honoured on presentation, payment shall be deemed to have made if the Cheque/ Bank Draft/Banker's Cheque is handed over to the Government's bankers or to a Government servant authorised to receive money on behalf of the Government, on the date on which it is so handed over;

- (ii) A Cheque, Bank Draft/Banker's Cheque tendered in payment of Government dues accepted under these provisions, is honoured on presentation, payment shall be deemed to have made if the Cheque/ Bank Draft/Banker's Cheque is handed over to the Government Bank or to Government servant authorised to receive money on behalf of the Government, on the date on which it is so handed over.]

¹[(3) **Electronic Govt. Receipt accounting system (e-GRAS) under IFMS :**

(A) Collection of receipt in e-GRAS :

1. For making any online payments/remittance, the remitter/payee shall login to the <https://egras.raj.nic.in> remitter/payee shall fill in the prescribed details in order to prepare an e-challan. A unique identification number i.e. Government Reference Number (GRN) shall be created for each and every transaction.
2. When the electronic mode of payment is selected by the payee/remitter, he shall be directed to choose the bank from where he wants to effect the payment. Once the bank is selected, he shall be directed to the selected the bank's website. The remitter/payee shall then login into the bank website using his internet banking user ID and Password. He shall then direct the payment to the e-Treasury, Government of Rajasthan account, which effects debit to his bank account and credit to the Government of Rajasthan. Again a separate unique identification number i.e. Bank Challan Identification Number (Bank CIN) is created at the bank website.
3. The printable copy of the cyber receipt shall be generated with both the unique IDs i.e. (GRN and CIN) at the banks website confirming the payment from the remitter's/payee's Account.
4. The payee shall then be directed back to <https://egras.raj.nic.in> where his Challan would be available to him with both the unique IDs i.e. (GRN and CIN) once the payment is successful. The banks name, date of the transaction and bank CIN shall be instantly updated automatically on the <https://egras.raj.nic.in>.
5. Once the remitter/payee is directed and enters in to the Participant bank's website the Participating bank shall be responsible for the transaction made by the payee from his bank account. The Participating bank shall be responsible to its customers on account of transaction charges, double payments, wrong credits/debits etc.
6. Participating bank shall not in any way dispute the payment having been made once a "successful" transaction message is updated form Participating bank's server to the Government server.
7. e-Payment shall be made at authorized bank's website by submitting online challan for reporting purpose to RBI. The cut-off time shall be 8.00 P.M. I.S.T. or as prescribed by RBI time to time for reporting e-payments pertaining to that day to RBI, e-payments received after that time shall be accounted on the next working day for reporting purposes. After carrying out prescribed checks and validations, the bank shall pool all e-receipts at the designated e-FPB (e-Focal Point Bank) for submission of file to RBI.

1. Inserted vide Circular No.20/2013 dated 11.9.2013

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(B) Manual Payment under e-GRAS : In case of payments through cash/DD/Banker's cheque, remitters will have to login in to the <https://e-gras.raj.nic.in> wherein the template of challan will be available. He has to enter all the details in this template and submit it to bank. After successful completion of information, GRN will be generated. He will have to print copies of challans. After that he has to go to bank deposit his receipts. Bank would upload the details of payments made through cash/DD/Banker's Cheque in system. Bank will provide Unique ID number after the successful deposition of that transaction and submit e-scrolls along with physical scrolls to respective Treasuries and sub treasuries. Bank may explore to provide facility for generating challans at their counters. The reconciliation process and scroll process in the case of manual payments will be the same as being done presently. For physical e-challans (Manual payment), account will be rendered to AG by respective treasuries.

I(I). Receipts through NEFT/RTGS at IFMS :-

- (i) In this mode remitter shall generate challan (CPIN) in the prescribed format and pay electronically or through cheque at the counter of any bank branch.
- (ii) It shall be the responsibility of the remitter and the originating bank to ensure adherence to the timelines while remitting the funds to RBI for further crediting the Government Account. One drawing account in RBI Jaipur will be opened in the name of e-Treasury Officer Jaipur.
- (iii) The exclusive IFSC for direct NEFT/ RTGS based receipts will be provided by RBI to the GoR for this purpose and this IFSC will be printed on the NEFT/RTGS Challan Mandate Form and the taxpayer shall use only this exclusive IFSC while sending NEFT/RTGS to RBI for such receipts.
- (iv) RBI will provide successful status at IFMS after the Payment is received.
- (v) RBI will associate all reporting part (successful/other status, scrolls, account statements, credit notifications) at IFMS including DMS in the name of e-Treasury officer.
- (vi) E-Treasury Officer will be responsible for daily reconciliation of e-receipts directly credited to the Government account in RBI through NEFT/RTGS payment mode and shall render account to AG office with other receipts as per the prevailing procedures.]

(C) Process of refunds :

- (1) The process of refund in the case of online revenue collection will be same as per prevailing practice. DDO will submit its claim to respective Treasury or sub treasury with GRN and CIN.
- (2) Respective Treasury will check the deposition of revenue receipt from the system. In case of e-receipts and the deposition of the manual receipts from Rajkosh website and relevant record and make payment accordingly.
- (3) E-Treasury shall maintain the separate record for these refunds. Similarly respective Treasury shall be also maintain record of refund for online receipts as well as manual receipts.

(D) Role of Department :

- (1) Department will provide services on the basis of deposit of online receipts. Remitter will have provide GRN and CIN to the department for this purpose. Department shall also verify this data from the information available on e-GRAS.
- (2) Department are liable to check the authenticity of receipts and making the process of refunds as mentioned above.
- (3) In the such cases where receipt challans are being checked by the department before deposition, a facility for generating e-challan at the level of tax payer will be available. He can go to the department and after checking he can make online transaction.
- (4) The concerned department can facilitate their tax payer/ remitters for generating e-challan or making online transactions by providing computer in the campus of department.

(E) Banking Arrangements:

- (1) All participant bank should ensure that Government receipts may be uploaded/reported to RBI on daily basis for the purpose of crediting in Government account.
- (2) All participant banks are liable to deposit Government receipt in due time period in Government Account. They are responsible to take corrective actions for all e-receipts which were rejected by the system. Due to any connectivity problems or any for any other technical issues.
- (3) e-focal point branch (FPB) shall be nodal branch of the participant bank vis-à-vis the Government and RBI.
- (4) Every participating bank will have to authorize one focal point branch for the purpose of online tax/revenue collection and e-treasury. Physical challans will be captured on electronic mode from respective bank branches of participating banks. Association of specific branch with respective Treasury and sub treasury will be required for this purpose.

1. Added vide Order dated 31.05.2023.

- (5) The classification of head of accounts as per the need of State Government should be ensured by all participant banks.
- (6) The participant banks are responsible to deal with unpaid e-transactions as and when received from e-treasuries in its daily report generated through the system.
- (7) As soon as transactions are completed, the information of concerned transactions would be sent back by the bank to website of e-GRAS. The detail would be provided by the e-Treasury.
- (8) Whenever, the bank receives the verify request with parameters, the bank will verify its database and return the status of payment to <https://eGRAS.raj.nic.in>.
- (9) All banks are liable to send daily e-scrolls and physical scroll to e-treasury for successful transactions with unique IDs.
- (10) Unpaid/un-reconciled transactions have to be dealt separately by the participating banks and e-Treasury.]

II -Form and Custdy of Receipt Books

- Rule 45:** **Form of Receipts Books:** (1) Receipts books in machine numbered form (Form G.A 55) (General) Form G.A.56 (Education Department) shall be obtained from the Government Press. The standard form shall be used by all Government servants 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 blank receipt book shall be kept under lock and key in the personal custody of the cashier or the Government 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 Drawing and Disbursing Officer. Counterfoil of used receipt books shall also be kept in custody of Cashier.

Account of Receipt Books :

- (4) A proper account of a receipt, issue and balance of the receipt books shall be kept in Form G.A. The used receipt book shall also be accounted for in this form.

- Rule 46:** **Grant of Receipt to payer:** (1) A Government servant receiving money on behalf of the Government shall give the payer a receipt. The receipt shall be signed by the Head of Office or any Gazetted Government servant duly authorised by him who shall satisfy himself at the time of signing the receipt and initialing its counterfoil that the amount has been properly entered in cash book.

Note: Notwithstanding anything contained in the above rule the following categories of non gazetted Government servant may also sign the receipt to be given to the payer:-

- (i) Cashiers who have furnished adequate security.
- (ii) Office Superintendent.
- (iii) Accountant/Junior Accountant.
- (iv) Naib Tehsildar or an Executive Officer of equivalent rank in Irrigation, Revenue, Colonisation Department.
- (v) Sub-Inspector of Police.
- (vi) Nazir of Court.
- (vii) Excise Inspector/Excise inspector-in-charge of Warehouses and Sales Tax Inspector in-charge of an outpost.
- (viii) Circuit House Incharge.
- (ix) Court Reader who has furnished security.
- (x) Tehsil Revenue Accountant in respect of Land Revenue Collections deposited in the Sub-Treasury in the absence of Tehsildar and Naib Tehsildar.

- (xi) Mines Foreman.
- (xii) Forest Nakedars.
- (xiii) Patwaris (For Land Revenue receipts collected by them)
- (xiv) Naib-Tehsildar or other Senior non-gazetted Government servant authorised by Tehsildar in absence of Tehsildar on tour. subject, however, to proper check by Tehsildar himself over issue of such receipt in his absence.
- (xv) Managers of Devasthan Department.

Receipt in case of Recovery from Bills: (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, a 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 shall be written in figures and in words in the original and such other copies of challans in Form G.A. 57 prescribed in Rule 54 (2) as are required to be given to the tenderers of money and signed in full over the '**Cash received/received payment**' stamp. Other copies of the challans may, however, be initialed against the amount already indicated therein over the '**Cash received/Received payment**' stamp.
- (4) The acknowledgement on the challan for moneys received, shall be signed by the authorised officer of the Bank, under his full signatures, only in the original and such other copies as required to be returned to the tenderer, the acknowledgement in the other copies being merely initialed by him.

Rule 47: Issue of Duplicates or Copies of Receipts: (1) No Government servant shall 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 shall be given only against payment of fee as prescribed by Government from time to time 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.

- (2) The Certificate regarding deposit of money by a certain person on a specified day shall be issued only after realisation of fee as may be prescribed by the Government from time to time. Requests for grant of such certificates would be entertained in respect of those deposits/credits only, receipts of which can be verified both from the copy of challan preserved in the treasury as well as schedule of receipts. No such certificate need be issued in respect of deposits which are more than three years old, and the verification of which is not possible from the copies of challans preserved in the Treasury.

III – Instructions for Handling Cash.

Rule 48: Accounting of Government Moneys: Save as otherwise expressly provided in these Rules or in any authorised departmental regulations the following rule shall be observed by all Government servants who are required to receive and handle cash:-

- (i) Every Government servant receiving money on behalf of the Government shall maintain a cash book in Form G.A. 48 and a Register of Money Orders, cheques, Drafts, etc., received in Form G.A. 51.

- (ii) All monetary transactions shall be entered in the cash book as soon as they occur and attested by the Head of Office in token of check.

Note: The cash book maintained at the warehouses of the Excise Department written by clerk shall be attested by the District Excise Officer in case the warehouse is situated at the headquarters of the District Excise Officer, otherwise the cash book shall be attested by the Excise Inspector in charge of the ware house and later checked by the District Excise Officer concerned.

- (iii) The cash book shall be closed daily and completely checked by Junior Accountant/Accountant and Head of Office with reference to receipt received challans & vouchers & in case where Accountant, Jr. Accountant are not available, by any other person nominated by the Head of Office other than writer of cash-book. They will also verify the totals of the cash book including opening & closing balances and initial it as correct.
- (iv) An erasure of over-writing of entry once made in the cash book is strictly prohibited. If a mistake is discovered, it shall 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 shall initial every such correction and invariably date his initials.
- (v) Amount received in the office shall be promptly deposited into Treasury within the prescribed period as per Treasury Rules. When Government moneys in the custody of a Government servant are paid into the treasury or the Bank, the Head of office making such payments shall compare the Treasury Officer's or the Bank's receipt on the challan with the entry in the cash book before attesting it, and satisfy himself that the amounts have been actually credited into the treasury or the bank.
- (vi) Temporary Advances given out of permanent advance or amount drawn on Advance bill paid to Government servants for meeting petty expenses of office or for purchase of stores shall be accounted for in cash book by making red ink entries in particulars column on payment side of the cash book. At the time of adjustment booking of expenditure, the amount so paid shall be shown in red ink in 'Particulars' column of the Receipt side and the expenditure will be booked as usual in the amount columns. Such advances shall form part of cash balances. The Head of office shall ensure that advances to Government servants are not allowed to remain unaccounted and adjustment and recovery is done timely.
- (vii) At the end of the month details of the cash balances in hand shall be worked out and shown in the Cash Book. Details of temporary advances given to the Government servant shall also be shown alongwith names of the Government servants and the date of payment of such advances.
- (viii) The Government servant signing the Cash Book at the end of the day shall be fully responsible for the correctness of all entries of the day inclusive of opening balance and closing balance.

Rule 49: **Non-Government Money not be mixed with Government Money:** A Government servant who handles Government money shall not except with the special sanction of the Government be allowed to handle also in his official capacity money which does not belong to the Government. Where under any special sanction, a Government servant deals with both Government and non-Government money in his officials capacity the Government money shall be kept in a cash box separate from the non-Government money and the transactions relating to the later shall be accounted for in a separate set of books and kept entirely out of the Government account.

Rule 50: **Handling of Non-Government Money:** Non-Government money received by a Government servant in his official capacity shall not be kept outside the Public Account of the State. It should be handled in the following manner:-

- (i) The Government servant who is required to handle non-Government money/fund should seek permission of concerned Treasury Officer through the Head of the Department for opening a Personal Deposit (P.D.) Account in a particular treasury.

- (ii) All non-Government moneys when received shall immediately deposited in the treasury in The Personal Deposit (P.D.) Account.
- (iii) The account of such moneys/fund shall be kept entirely separate from those of Government money. For this purpose a separate cash book shall be maintained in Form G.A. 50.
- (iv) All cheques received by post and all money orders shall be immediately entered first in as Register of Money Orders, Cheques, Drafts, etc., received in Form G.A. 51 and then entered in the cash book under the initials of the Head of the Office or institution. Entry of cheque or bank draft shall be made on encashment by bank.
- (v) Withdrawals of moneys from the treasury shall be operated by cheques signed by the officers operating the P.D. Account.
- (vi) Payment out of the fund will be made in accordance with the rules or orders governing the fund.
- (vii) For meeting petty expenditure the Head of Office or institution operating the account can utilise the receipts of the fund for this purpose and in case where the receipts are insufficient on a particular occasion the officer may obtain moneys an imprest by cheque.
- (viii) The officer operating the fund is personally responsible for accounting of such transactions.
- (ix) The detailed accounts of such funds will be subject to audit by Accountant General/Director, Local Fund Audit Department, Rajasthan.

Rule 51: **Verification of Cash Balances:** (1) (i) At the end of each month, the Head of office shall verify the cash balance in the cash book and record a signed and dated certificate to this effect.

- (ii) The Head of Office shall also conduct surprise checking once in a month and verify the cash balance in the cash book and record a signed and dated certificate to this effect.

(2) **Verification of cash balances by Accounts Officers posted in the Department and Officers of ¹[Director, Inspection Department], Rajasthan :** With a view to ensure that there are no heavy balances and the funds have been drawn from Treasury only for immediate payments and amounts received have not been held up but paid into treasury without any delay surprise checking of cash balances of Head of Department/Offices may be conducted by :-

- (i) Financial Advisor/Chief Accounts Officer/Senior Accounts Officer/Accounts Officer and/Assistant Accounts Officers posted in the Departments, and
- (ii) the Director/Dy. Director (Inspection)/Assistant Accounts Officer/In-charge of Internal check Parties of the office of ¹[Director, Inspection Department], Rajasthan.

Rule 52 : **Security Arrangements :** The Head of office/Drawing and Disbursing Officer shall arrange adequate security arrangements for carrying the money to the bank for deposit and to fetch money from there for office use. The employment of peons to fetch or carry money shall not be permitted. When it is absolutely necessary to employ a class IV servant for this purpose, a permanent Government servant of proved trust-worthiness shall only be selected.

Rule 53 : **Custody of Cash :** (1) Save as hereinafter provided, Government money not in the custody of a treasury or the Bank shall be kept in strong treasure chests secured by two locks of different patterns. All the keys of the same lock shall be kept in the same person's custody, and as a general rule, the keys of one lock shall be kept apart from the keys of the other lock and in a different person's custody wherever practicable. The chest shall never be opened unless both the custodians of the keys are present. When there is a police guard, the Officer-in-charge of such guard shall hold the custody of the keys of one of the locks, and he must always present when the chest is opened and until it is again locked.

1. Substituted vide Circular No.11/2005 dated 28.5.2005 for - "Directorate of Treasuries & Accounts".

- (2) Heads of Departments may authorise a departure from this rule in any individual case in which either the amount of cash handled by the office, or the extent of insurance provided by any fidelity guarantee policy taken out by the cashier, or any other special consideration, may be held to justify the adoption of a simpler and less costly arrangement without imparting the safety of Government money.
- (3) **Keeping of Duplicate Keys :** The duplicate keys of Departmental Chests shall be placed under seal of Head of office in the custody of his next higher authority. A duplicate key register in Form G.A.51 shall be maintained and once a year in each April, the key shall be obtained for examination and returned under his fresh seal to the next higher authorities, a note being made in the register that they have been found correct.
- (4) **Lodging of Departmental Chest in the Treasury :** When departmental cash chests are lodged in the Treasury for safe custody, the keys of such chests shall be kept with the Drawing & Disbursing Officer who, and not the Treasury Officer, will be responsible for its contents.

IV – Payments into Treasury

Rule 54 : ¹[(1) Payments of money into the treasury or bank may be made in cash, by E-Payment, cheques, bank draft, Banker's cheque and Postal Orders.]

- (2) **Challan :** Subject as otherwise provided in these Rules, or unless the Government in relation to any particular class of transactions direct otherwise any person paying money into a treasury or the Bank on Government accounts shall present a challan in Form G.A. 57 showing distinctly the nature of the payment, the person or Government officer on whose account it is made, and all the information necessary for the preparation of the receipt to be given in exchange, for the proper account classification of the credit and, where necessary for its allocation between Government and departments concerned. Separate challans shall be used for moneys creditable to different head of accounts³[but Tender fees (0075-800-52-01/ReceiptHead of concerned department), Bid security (8443-103, 108, 109) and RISL Processing fees (8658) shall be deposited in a single challan.]

²[**Note:-**However, in case of E-Payment, physical challan will not be required. Instead, prescribed details usually received through physical challan, will be incorporated into a scroll of E-payments which will be provided by the Bank duly authenticated on each page to the treasury for classification of credit and preparation of accounts of the Government.

⁴**[Rule 55:** e-challans generated through the system with scroll date shall be kept as record in the system for respective office, e-Treasury /Treasury.]

Rule 56 : ⁵[Deleted]

1. Substituted vide Cir. No. 24/2007 dated 29.11.2007.

2. Inserted vide Cir. No. 24/2007 dated 29.11.2007.

3. Inserted vide Cir. No. 04/2019 dated 13.03.2019.

4. Substituted vide Cir. No.12/2023 dated 26.09.2023 for - "**Copies of Challans :** (i) except as otherwise provided in these rules, challans shall be presented in duplicate. (ii) in circumstances other than those specified in rule 56 and when ever the person paying money is required to tender to the departmental officer concerned a receipted copy of the challan in support of the amount having been paid into the treasury, the challans shall be presented in triplicate, the third copy being intended for being submitted to the departmental officer."

5. Rule 56 deleted vide Circular No. 12/2023 dated 26.9.2023 -

"56. Signing of Challan by Departmental Officer : When money is paid by a private person into a treasury located in the same place as the departmental officer concerned with the payment, the challan shall before presentation to the Bank, Treasury or Bank be signed by the officer to whose account the money is to be credited. The departmental officer shall particularly check classification before it is given to the depositor. Such challans shall be received direct at the Bank without the intervention of Treasury Officer.

Note : Challans may also be signed by non-Gazetted Government servants as may be authorised by the Government. Presently Excise Inspector, Balotra and Insurance Assistants are authorised to sign challan for excise revenue and for deposits by the Panchayat Samiti or local bodies on account of State Insurance, etc."

Rule 57 : Special Form of Challans : Money tendered with special form of challan presented for payment of Agriculture Income Tax, Income Tax, Sales Tax, Taxes on passengers and Goods, Entertainment and advertisement Tax, Road Tax, and fees under Rajasthan Motor vehicles Taxation Rules, Lands and Buildings Tax, Excise dues and stamps Registration fees ¹[Revenue/Irrigation dues], ²[Luxury Tax] or any other dues authorised by the Government shall be received by the Bank direct even when such challans are not signed by the Departmental Officers.

Note : (i) Printed forms of Challans shall be supplied by the Departmental Officer/Treasury Officer free of charge.

- (ii) The Heads of Department shall also arrange printed challan containing account classification to avoid any mis-classification.
- ³(iii) System generated challans /e-challans under e-GRAS shall be accepted by authorized bank branches.]

V – Other Provisions

Rule 58 : **Utilisation of Receipts directly for payments :** Except in cases where departure from this rule has been authorised by the Government, the appropriation of receipts for expenditure is strictly prohibited.

Rule 59 : **Reconciliation with the Treasury :** The Head of office/Drawing & Disbursing officer shall arrange preparation of statement of receipts remitted into treasury in a month and after the end of the month shall get it reconciled with the schedules of the Treasury in token of correctness of the amount paid into treasury during the month. The Treasury Officer shall after comparison with its records return the statement so presented after putting his signatures. In case of discrepancies, if any, departmental officer shall take necessary action for their rectification.

Rule 60 : **Duties of Cashier or any person authorised to receive and handle Money :** The Cashier or any person authorised to receive and handle Government money will be responsible in respect of :-

- (i) Receipt of money and grant of proper receipt thereof;
- (ii) Accounting in cash book with reference to receipts, receipted challans & vouchers and other ancillary accounts record and their proper custody and maintenance;
- (iii) To carry money to or bring money from Treasury;
- (iv) Custody and security of cash balance and securities and other Valuables under his charge;
- (v) Custody of bills/vouchers, used and blank receipt books/cheque books, etc.;
- (vi) Payments to various persons as per bills, orders, sanctions, etc., issued by authorised officers and to ensure that amount is paid to the actual payee and proper acknowledgement taken thereof;
- (vii) Account of service postage stamps and their issue;
- (viii) Maintenance of Bill Transit Register;
- (ix) Adjustment of advances given to Government servants for office expenses, purchase of stores, etc., and recovery of unspent balances from salary as per these rules; and
- (x) To physically check the cash with reference to closing balance of the cash book daily;
- (xi) Any other duties relating to cash as may be entrusted by Head of Officer/Drawing & Disbursing Officer.

1. Inserted vide Circular No. 1/94 dated 15.1.1994.

2. Inserted vide Circular No. 27/94 dated 4.6.1994.

3. Inserted vide Circular No.20/2013 dated 11.9.2013

CHAPTER – V

POWERS OF SANCTION

I - Powers of various Authorities in the matter of Sanctioning Expenditure.

Rule 61 : **General:** The Financial powers of the State Government which have not been delegated to any other department or authority shall vest in the Finance Department.

Rule 62 : **Higher authority to exercise powers of Subordinate Authority:** Unless otherwise provided by any special rule or order it shall be within the competence of higher authority to exercise the financial powers delegated to another authority subordinate to it.

Rule 63 : **Financial powers in Past Cases :** Whenever powers are delegated to any authority under these rules, that authority shall be deemed to be competent to exercise those powers in respect of past cases also. The term 'Past Case' means a case which has not been finalized until the date of the said delegation, although it occurred prior to that date. On the other hand expenditure already incurred by an authority in excess of its powers shall be treated as irregular expenditure and shall be regularized by the issue of an ex-post facto sanction by an authority who was competent to incur the expenditure at the time when it was actually incurred and not by the authority who becomes competent to incur it after it has been incurred.

Rule 64: **Powers in case of current charge of another post in addition to his own Post:** A Government servant appointed to perform the current duties of a post in addition to his own can exercise administrative or financial powers vested in the full fledged incumbent of the post but unless the Statute, Statutory rules, regulations, etc., otherwise provide, he cannot exercise statutory powers whether these Powers are derived direct from an Act of the State Legislature or Parliament or rules, Regulations and Bye-Laws made under various Articles of the Constitution (e.g. Rajasthan Service Rules, Classification, Control and Appeal rules, etc.)

II – Powers in regard to certain Special Matters.

Rule 65 : **Grants of land, assignments of revenue and other concessions, etc. :** No department or authority may, without previous consent of the Finance Department issue any orders (other than orders in pursuance of general delegations made by or with the approval of the Finance Department) which:-

- (i) involves any grant of land, or assignment of revenue, or concession, grant, lease, or licence of mineral or forest rights, or right to water, power, or any easement or privilege in respect of such concessions, or
- (ii) involve any relinquishment of revenue in any way.

Rule 66 : **Writing off of losses :** All sanctions to write off shall be communicated to the Accountant General for scrutiny in each case and for bringing to notice any defect of system which requires attention.

Rule 67 : **Remission of disallowances by audit and writing off of overpayments made to Government Servants :** The remission of disallowances by audit and writing off of overpayments made to Government servants shall be in accordance with the delegations and conditions thereunder.

III – Communication of Sanctions

Rule 68 : All financial sanctions and orders issued by a competent authority shall be communicated to the Accountant General in accordance with the procedure set out below :

- Sanction issued by Administrative Department :** (i) All financial sanctions and orders if issued by Administrative Department within its own financial powers shall be communicated direct to the Accountant General by specifying the powers under which the same has been issued.
- (ii) All other financial sanctions and orders issued by an Administrative Department beyond their financial powers or on the basis of Cabinet decisions shall be communicated to the Accountant General after the concurrence of the Finance Department. They shall include a sentence that sanction/orders have been issued with concurrence of the Finance Department. In case of relaxation of rules reasons in brief shall be mentioned.
- (iii) If an order of sanction has been issued with the concurrence of the Comptroller and Auditor General of India, the fact shall be mentioned in the endorsement to the Accountant General.
- (iv) **Sanction issued by Head of Department :** Sanctions and orders of Head of Department issued under delegations shall be communicated to the Accountant General by an authorised Gazetted officer of his office duly signed by him for the Head of the Department. The following shall not be endorsed to the Accountant General:-
- (a) Sanctions relating to grant of loans and advances to Government servants;
 - (b) Sanctions relating to appointment/promotion/transfer of Government servants;
 - (c) All sanctions relating to continuation of temporary posts/abolition of posts;
 - (d) Sanction for handing over charge and taking over charge, etc;
 - (e) Sanction relating to payments/withdrawals of Insurance and General Provident Fund to Government servants;
 - (f) Sanctions of contingent expenditure incurred under the powers of Regional Officers/Heads of Offices and
 - (g) Other sanctions of routine nature issued by regional Officers/Heads of Offices.
- (v) Orders conveying sanctions to expenditure of a definite amount or upto a specific limit shall indicate the amount of expenditure sanctioned both in words and figures.
- (vi) **Sanction of Secret Matters :** In cases where documents relating to any sanction or order are deemed secret, the Accountant General will accept a statement of fact signed by the Secretary of the Administrative Department.
- (vii) **Drafting of Sanction :** Orders and letters conveying financial sanctions shall be drafted in clear and unambiguous terms giving brief but clear details, so as to avoid confusion at a later stage. The language used shall be concise and incapable of misconstruction and not repetitive. All legal and statutory documents, drafting of notifications, etc, relating to financial matters shall be got drafted by the responsible officers having knowledge of the subject.
- (viii) **Sanction for grant of Pay, etc.:** All orders conveying sanctions to the grant of additions to pay, such as special pay, personal pay, etc., shall contain a brief summary of the reasons for the grant of such additions to pay so as to enable the Accountant

general to see that it is correctly termed as special pay, personal pay, etc., as the case may be. The reasons for the grant of such additions to pay may be communicated confidentially to the Accountant General where it is not considered desirable to convey the same in an open order. A similar procedure shall also be followed in all cases in which the rules require that the reasons for the grant of special concessions or allowance shall be recorded.

- (ix) **Indication of source of Funds :** All proposals for sanctions to expenditure shall distinctly state whether provision of funds exists in the budget estimates and whether funds can be found by reappropriation.

All sanctions issued shall indicate the fact of provisions of funds either already available or funds being communicated in the budget of the year and the accounts classification to which the expenditure will be accounted for. In case of sanction where funds are yet to be communicated and the expenditure has to be incurred, the words '**Subject to funds being communicated in the budget of the year**' shall be added.

- Rule 69:** **Sanctions to grant of land and alienation of the Land Revenue:** Sanction accorded by competent authority to grants of land and alienation of land revenue, other than those in which assignments of land revenue, are treated as cash payment, shall be communicated to the Accountant General in a consolidated monthly return giving the necessary details to enable him to audit the sanctions accorded.

IV – Date of effect of sanction

- Rule 70 :** **Sanctions when Effective :** (1) All rules, sanctions or orders, letters, telegrams shall come into force from the date of issue unless any other date from which they shall come into force is specified therein.
- (2) **Date of creation to be indicated in sanctions of Temporary Posts :** Orders sanctioning the creation of a temporary post shall in addition to the sanctioned duration of the temporary post, invariably specify the date from which it is created, whether it be the date of entertainment or otherwise.

V – Retrospective Sanction

- Rule 71 :** (1) Retrospective effect shall not be given by competent authorities to sanctions relating to revision of pay or grant of concessions to Government servants except in very special circumstances without the previous consent of the Finance Department.
- (2) **Retrospective sanction to Revision of Pay, etc. :** Retrospective effect to financial proposals relating to revision of pay or grant of concessions to Government servants forever three years shall not be given. In case effect is given for a longer period the reasons for relaxing this principle will be recorded on the file and in the sanctions also.
- (3) **Creation of posts Retrospectively :** The authorities competent to create posts shall ordinarily not resort to their creation retrospectively. The Appointing authorities should also avoid making appointments against posts in anticipation of their creation. In very exceptional circumstances (which shall be recorded in writing) the creation of posts with retrospective effect shall be resorted to with prior concurrence of Finance Department. This does not, however, apply to the orders of extension/concurrence of the existing posts created by the competent authorities.

VI – Lapse of sanction

Rule 72 : A sanction for any fresh charge shall lapse unless it is specifically renewed, if no payment in whole or in part has been made during a period of twelve months from the date of issue of sanction. Provided that :-

- (i) When the period of currency of the sanction is specified in the sanction itself it shall lapse on the expiry of such periods; or
- (ii) When there is a specific provision in a sanction that the expenditure would be met from the budget provision of a specified financial year, it shall lapse at the close of that financial year; or
- (iii) In the case of purchase of stores, a sanction shall not lapse if tenders have been accepted (in case of local or direct purchase of stores) or orders have been placed against the rate contracts approved by Central Stores Purchase Organisation (C.S.P.O.) or the Director General of Supply and Disposals (D.G.S.& D.) or in cases where it is not necessary to invite tenders, sanction issued within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period.

Fresh sanction not necessary :

- (iv) In cases, excepting those referred to in clause (ii) of above proviso of Rule 72, in which payment in part has been made within a period of twelve months from the date of issue of the sanction, the subsequent payment of the balance may, subject to the existence of budget provisions, be made without a fresh expenditure sanction. The bill for the subsequent payment, besides containing a reference to the expenditure sanction, should also contain reference to the number and date of the voucher under which the first payment was made.

Explanation : The provisions in this rule are of general nature and apply to all sanctions in respect of any expenditure including grant-in-aid, etc.

Rule 73 : Notwithstanding anything contained in Rule 72, a sanction in respect of an addition to a permanent establishment, made from year to year under a general scheme sanctioned by a competent authority, or in respect of an allowance sanctioned for a post or for a class of Government servants, but not drawn by them shall not lapse.

¹|CHAPTER-VI**I-Payments - General Instructions****²|Rule 74 : Presentation of Claims :**

(A) Claims for Payments : Claims against Government may be related to personal claims of Government servants, contingent expenditure, miscellaneous expenditure, refunds, grant-in-aid, stores, Works, Tools and plant and payment of loans and advances³[and claims related to Works/Forest Department]. These payments on Government account may be made out of permanent advance or through electronic payment (ECS/NEFT), Cheques issued against the bills presented to the Treasury in physical form as well as electronic form and encashed by the DDO through Bank draft, Banker's Cheque, Money orders, credit note, ECS, bank transfer or directly through Electronic payment (ECS/NEFT) by Treasuries as per procedure, instructions and conditions specified in these rules.

All types of Government payments shall not be made in cash except Imprest, Secret Service Fund, Pension schemes of Social Justice Empowerment Department, Scholarships and Transport voucher in Education Department, where bank and post office facility is not available.

⁴[(1) Passing of Bills in Treasury : After receiving bills from DDOs, in electronic /physical form every bill shall be allotted a token number with date through Treasury Computer System, thereafter the bills shall be examined by the auditor /accountant concerned and if it is found appropriate as per check list (Rule 61(2) of Treasury Rule 2012) and other prescribed rules and instructions the bill shall be passed and entered in Treasury warrant Register and computer and then the bill shall be authenticated in computer by the Accountant for payment and shall be submitted to T.O./A.T.O. for final authentication in Treasury Computer System and Treasury warrant Register as per rules.

In case of e-Social Security Pension bills and any other e-scheme approved by Finance Department, system generated e-signed/digitally signed bills shall be pushed by a single DDO in Treasury system for single Treasury. These e-bills shall contain outer, inner along with a summary sheet of head wise payments and number of beneficiaries. Treasury Computer system shall check availability of budget, correctness of e-sign/digital sign of DDO, server level authentications and scheduling of bills. DDO shall be responsible for correctness of payments. Treasury system shall ensure to authenticate the e-bills from auditors/ AAO/TO.]

1. Chapter VI substituted vide Circular No. 1/2010 dated 1.2.2010.

2. Substituted vide Circular No. 20/2013 dated 11.9.2013.

3. Inserted vide Circular No.07/2019 dated 29.8.2019.

4. Substituted vide Circular No.07/2020 dated 08.06.2020 for - "(1) **Passing of Bills in Treasury :** After receiving bills from DDOs, in electronic /physical form every bill shall be allotted a token number with date through Treasury Computer System, thereafter the bills shall be examined by the auditor/accountant concerned and if it is found appropriate as per check list (Rule 61(2) of Treasury Rule 2012) and other prescribed rules and instructions the bill shall be passed and entered in Treasury warrant Register and computer and then the bill shall be authenticated in computer by the accountant for payment and shall be submitted to T.O./A.T.O. for final authentication in Treasury Computer System and Treasury warrant Register as per rules."

Again substituted vide Circular No.04/2022 dated 15.2.2022 for - "(1) **Passing of Bills in Treasury :** After receiving bills from DDOs, in electronic /physical form every bill shall be allotted a token number with date through Treasury Computer System, thereafter the bills shall be examined by the auditor/accountant concerned and if it is found appropriate as per check list (Rule 61(2) of Treasury Rule 2012) and other prescribed rules and instructions the bill shall be passed and entered in Treasury warrant Register and computer and then the bill shall be authenticated in computer by the accountant for payment and shall be submitted to T.O./A.T.O. for final authentication in Treasury Computer System and Treasury warrant Register as per rules.

In case of e-Social Security Pension bills, system generated e-signed/ digitally signed bills shall be pushed by a single DDO in Treasury system for single Treasury. These e-bills shall contain outer, inner along with a summary sheet of head wise payments and number of beneficiaries. Treasury Computer system shall check availability of budget, correctness of e-sign/digital sign of DDO, server level authentications and scheduling of bills. DDO shall be responsible for correctness of payments. Treasury system shall ensure to authenticate the e-bills from auditors/ AAO/TO."

- (2) **Issuance of Cheques/electronic payment :** After passing a bill, Treasury will sent electronic payment advice to the Bank for crediting amount into Bank Account of beneficiary or issue a Cheque against it and the Cheque will be given to the DDO. The bills passed for payment will be retained by the Treasury/Sub-Treasury.
- (3) **Definition of Cheque :** A Cheque is an instrument written on a bank authorized for Government transactions signed by delegated signatory instructing the bank to pay that sum to the payee or authorised person.
- (i) **Definition of Electronic Payment Advice-** Electronic Payment Advice is a digitally signed instrument which is uploaded by T.O. on the system for further downloading at the level of Bank for crediting amount in to the concerned Bank Accounts of beneficiaries.

(4) (i) **Format of Cheque :**

राजस्थान सरकार GOVERNMENT OF RAJASTHAN
चैक जारी होने के दिनांक से 30 दिन तक वैध

VALID FOR 30 DAYS FROM THE DATE OF ISSUE.
(Cheque Issueing Treasury)

कोषालय ----- TREASURY -----

Date/दिनांक-----

PAY TO को या आदेशानुसार OR ORDER
रुपये RUPEES.....

.....अदा करें
(Bank Branch Name)

रुपये से कम
UNDER Rs.....

कोषाधिकारी / उप कोषाधिकारी

TREASURY OFFICER / SUB TREASURY OFFICER

(CHEQUE NUMBER) (CITY/BANK/BRANCH CODE)

(4)(ii) **Supply of Cheques to treasuries :** All Cheques will be got printed by Director, Treasuries & Accounts from Govt. Security Press. Adequate stock of printed Cheque Book required for supply to the treasuries shall be kept by the DTA. Treasury (City) Jaipur will be the central Treasury for keeping stock of all these cheques and maintaining records. Supplies will be obtained periodically (quarterly) by the treasuries as per their requirement.

- (1) Annual bank/branchwise demand of Cheques shall be sent by the Treasury officer to the DTA in the month of December in the prescribed demand note.
- (2) It shall be the responsibility of Treasury Officer to obtain the annual Demand of Cheques from all the Sub-treasuries falling under his jurisdiction.
- (3) Immediately after the received Cheques have been examined carefully, the number of Cheques in each roll shall also be counted.

(5) Security of Cheques :

- (i) All the Cheque rolls received from the Treasury (City) Jaipur shall carefully be kept in the Double Lock of Treasury/ Sub-Treasury.
- (ii) When a Cheque is taken out for issuing, special care shall be taken to ascertain by examination of its printed number, MICR Code, Bank Branch's Name that it was actually taken from the roll notified and in use.
- (iii) Separate Cheques will be used for each bank branch or Sub-Treasury. Cheque rolls obtained for use on a particular bank shall not be drawn on other Bank/Sub-Treasury.
- (iv) Treasury Officer shall notify to the bank upon which he issues the cheque number of each Cheque which from time to time are being used.
- (v) Cheque rolls will be issued daily to the Cheque writer by the Officer incharge who will not be lower than the post of the A.T.O. in Treasury and Sub-Treasury. The Cheque writer shall maintain complete record of issued Cheques, passed Cheques, cancelled Cheques, spoiled or lost Cheques on daily basis. The Cheque writer in the presence of Officer incharge shall keep the remaining Cheques in the single lock at the end of the day.

¹[(6) **Validity of Cheques :** All cheques shall be payable at any time within three months after the date of authorization but not later than 31st March i.e. the end of same financial year.]

(7) Precaution in writing of Cheques : General Instruction :

- (i) In all Cheques a sum in little excess of the payable amount, shall be mentioned in words in the given column, for example for rupees 20/- shall be mentioned under rupees thirty only. The amount shall be written in the manner prescribed for bills in sub-rule (3) of rule 79 GF&AR and abbreviations such as eleven hundred for one thousand one hundred shall not be used.
- (ii) All corrections and alterations in a Cheque shall be attested by the issuing authority.
- (iii) The Treasury will issue one Cheque against one bill submitted by the DDO. The Cheque will be issued with the Code number and designation of the DDO.

1. Sub.vide circular No.04/2015 dated 6.4.2015 for - "**Validity of Cheques :** Cheques shall be payable within 30 days after the date of issue. For the cheques being issued in the month of March, the validity will be 30 days from the date of issue of Cheque or last working day of March whichever is earlier."

(iv) Entry of Token number, bill number, date, Auditor number, warrant number and Cheque number will be printed on Cheque through Treasury computer system.

(8) **Payment to the third party :** If the DDO issues an advice in Form G.A. 106 to the Treasury, giving full particulars of the payment, payee and Bank detail of third party then the Treasury Officer will make electronic payment through ECS /NEFT in to Bank Account of third party or Cheque may be issued in favor of third party. The Cheque shall be collected by the DDO and if it is not encashed by the party concerned, DDO will be responsible for intimation of cancellation of that particular Cheque to the Treasury/Sub Treasury .

(9) Cancellation of Cheques :

- (1) If payment is not received in the validity period, the Cheques will be treated as cancelled for payment and DDO shall send the cheque to issuing treasury for cancellation. The payment order written on the bill by Treasury/Sub-Treasury will also be cancelled, bill will be returned to the DDO.
- (2) If the DDO re-submits the bill with genuine reasons in writing to Treasury/Sub-Treasury for revalidation, TO/STO will examine the reasons and re-validate the claim and a fresh Cheque will be issued.
- (3) Cheques can be cancelled by Treasury/Sub-Treasury on written request of DDO.
- (4) Treasury/Sub-Treasury will not issue Cheque for payment of bills which are to be paid through ECS.
- (5) When it is necessary to cancel a Cheque, the cancellation shall be recorded in the Cancellation Register and the Cheque shall be destroyed as per procedure laid down for weeding of Treasury record. If the Cheque to be cancelled is not in the possession of the Treasury, the Treasury officer shall promptly inform the bank to stop payment of the Cheque.
- (6) Treasury shall intimate the bank with a list of cancelled Cheques once day a month.
- (7) Cancellation of Cheque shall also be recorded in Ty-3 and Ty-4.
- (8) Treasury shall maintain complete record of issued Cheques, encashed Cheques, non-encashed Cheques, cancelled Cheques, spoiled Cheques in prescribed register.

(B) Payment through E.C.S. :

- (i) Salary payments can be made through electronic Clearing System. If an employee / employees of an office opt for ECS, he/they will have to submit a mandate to the DDO duly authorized by the bank branch concerned.
- (ii) It is not mandatory for the employees to open bank account with one bank. Saving Bank accounts can be opened in any bank branch of the City.

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- (iii) DDO will collect the mandate forms and Submit to the sponsor bank in the prescribed form for ECS. DDO shall also provide the data base for ECS to the sponsor bank and Treasury.
- (iv) Sponsor bank is the Bank who is authorized for Govt. transaction and from where the DDO is authorized by the Treasury/Sub-Treasury to draw payments.
- (v) The DDO shall have to submit duly authenticated soft copy of salary bill to the Treasury before 20th of every month. Treasury will provide hard copy to DDO and DDO will submit the salary bills (hard copy) to Treasury duly discharged for payment.
- (vi) DDO code, Budget Head, Bill No. Date, Auditor code, warrant No., Gross and Net Amount of Bill will be provided on payment authority issued by TO/STO in hard copy to the Bank and DDO.
- (vii) The hard copy of payment Advice provided to the Bank by Treasury will be given back alongwith daily payment scroll. On the basis of payment scroll and payment Advice, treasury will prepare daily Account.
- (viii) Salary bills for payment through ECS will be presented in to Treasury 10 days before the last working day of the month.

(C) Payment through Electronic Advice-

- (1) At the time of passing bill, payment option will be selected as ECS /NEFT by T.O. /STO. All passed bills will be shown to the Treasury Officer for generating soft file.
- (2) Treasury Officer will generate soft file and attach Digital signature with it.
- (3) After making Digital signature by T.O. the file will be available to the Bank for payment.
- (4) Bank will download the file and after checking, payment will be credited in to concerned(employee /Third party / Service provider) Bank Accounts. Bank will then upload the status of file on system.
- (5) In the process of checking the file by Bank, if file is found corrupted it will be rejected by Bank.
- (6) All rejected files will be shown to concerned Treasury Officers on the system with reasons of rejection.
- (7) Treasury Officer will delete the rejected files on the system and eliminate the reasons of rejection and then re-generate a fresh file as per point No (2).
- (8) It is the duty of DDO to mention correct Bank detail (Bank name, IFSC code, Account No. etc.) in the bill. DDO will be responsible for making any wrong payments (Due to wrong Bank detail).]
- [9] In case of e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department, after e-authentication from Treasury System, e-files shall be generated with single server certificate of e-Treasury Officer.]

Rule 75 : Definition of bill : Bill is a statement of claims against the Government containing details 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.

1. Inserted vide circular No.07/2020 dated 08.06.2020 and substituted vide Circular No. 04/2022 dated 15.02.2022 for - "(9) In case of e-Social Security Pension schemes bills, Treasury officer shall provide e-signed/ digitally signed files to e-Kuber, RBI/Bank for e-payments."

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²[**Rule 76 : Digital signatures/ e-signatures on Bills:** Unless the Government have expressly authorized in the case of any specified office, no payment may be made on an e-bill unless by the Drawing and Disbursing Officer. Countersignatures (if required) will also be done as e-authentication, digitally signed/e-signed through the system.]

Rule 77 : Specimen Signature : ¹[The Head of Office/Drawing and Disbursing Officer/Regional Officer/Head of Department or any authority authorized for drawing money from Treasuries shall register their digital signatures / aadhar/ mobile number at the system. This registration will be verified by Treasury Officer. When such an officer hands over charge of his office to another officer, he shall likewise ensure to deactivate the registration of relieving officer and registration of himself. Treasury shall maintain registration data of digital signatures/e-signatures of DDOs in case of all e-payments including e-Social Security Pension schemes and any other e-scheme approved by Finance Department bills.]

FORM OF SPECIMEN SIGNATURE

Name of Department/Office-----

Specimen Signature of Shri-----

Designation-----

Specimen Signature	Signature of the Relieving officer or higher officer with designation
1. -----	-----
2. -----	-----
Date-----	-----
The form shall be pasted by the Treasury Officer and the Bank Manager in a separate file under their personal custody as per Treasury Rules.	

Rule 78 : Requirements at the time of creation of a New Office : (1) When a new office is established, the Heads of Department shall ensure that following documents have been sent to the Treasury Officer(s) and Bank concerned, so as to enable the Treasury Officer and Bank to authorise payments :-

- (i) A copy of the sanction issued by the Government for creation of new office(s) specifying therein the number of posts of various designation;
 - (ii) Copy of order declaring Heads of Office under rule 3 of these rules; and
 - (iii) Attested specimen signature of first Head of Office by the Controlling authority or by another Drawing and Disbursing officer whose signature are available in treasury and Bank.
- (2) In the case of more than one treasuries are working at a place Treasury will be allotted by the finance deptt. to the newly created office.

Rule 79 : Preparation and form of bills : The following instructions with regard to the preparation and form of bills shall be observed as under : (1) A bill presented at the Treasury as a claim for the payment of any amount by the Government shall contain particulars of :

- (i) The nature of the claims;
- (ii) The amount claimed;
- (iii) The period to which the claim relates if it arises periodically e.g. a claim for pay and fixed allowances;
- (iv) The orders sanctioning the charge, if it was incurred under special orders, copies to be certified by a Gazetted Officer;
- (v) The authority for any deductions made in the bill;

1. Substituted vide Circular No. 04/2022 dated 15.02.2022 for - "The Head of Office/Drawing and Disbursing Officer/ Regional Officer/Head of Department or any authority authorized to draw Cheques or sign or counter signature bills shall send a specimen of his signature in the following form to the Treasury and the Bank through his higher officer or other officer whose specimen signatures are already with the Treasury and the Bank. When such an officer hands over charge of his office to another officer, he shall likewise send a specimen of the signature of the relieving officer to the Treasury/Bank. *Treasury shall maintain registration data of digital signatures/e-signatures of DDOs in case of all e-payments including e-Social Security Pension schemes bills."

* Inserted vide circular No.07/2020 dated 08.06.2020.

2. Substituted vide Circular No. 07/2023 dated 21.07.2023 for - "**Rule 76 : Signature and Countersignature on Bills :** (1) Unless the Government have expressly authorized in the case of any specified office, no payment may be made on a bill unless signed by the Drawing and Disbursing Officer. Bills having signature by a mark, seal or stamp shall not be entertained.

(2) Bills requiring countersignature should not be presented at Treasury before such countersignature has been obtained."

Again substituted vide Circular No.12/2023 dated 26.09.2023 for -

"Rule 76 :Signature and Countersignature on Bills : (1) Unless the Government have expressly authorized in the case of any specified office, no payment may be made on a bill unless signed by the Drawing and Disbursing Officer. Bills having signature by a mark, seal or stamp shall not be entertained. DDO shall ensure not to share his digital/e-sign with any one.

(2) Bills requiring countersignature should not be presented at Treasury before such countersignature has been obtained."

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- ²[(vi) Complete accounts classification i.e. the major head, minor head, Sub-head and the detailed head, voted or charged, State Fund or Central Assistance to which the charge is debitible];
- (vii) In case of adjustments between departments, names of the department alongwith accounts heads to which charges are to be debited and receipts credited;
- (viii) The nature of recoveries from the pay and allowances of Government servants under each head supported by schedules showing full particulars of recoveries; and
- (ix) Appropriations, wherever necessary.
- ⁴[(2) (i) System generated e-bills will be used.
- (ii) Suppliers' bills shall be in scanned/ uploaded with pass mandate on the system with e-bills the original copy shall be kept in Office of DDO as record for audit. After introduction of e-invoice, suppliers/ vendors bills can be taken in e-form. Heads of Department and Senior Most Accounts Officer of the department/autonomous bodies/public corporation etc. of the State Government will personally be responsible for their subordinate office to ensure compliance of relevant rules and keeping duly signed/digitally signed physical copies of bill/payment advices/sub vouchers/original invoices/other documents in safe custody as office record for audit and other purposes.
- (iii) In case of medical reimbursement and T.A. claims, essentiality e-certificates/e-T.A. Bill shall be submitted through the system.
- (iv) The system generated digitally signed/e-signed e-bill shall only be accepted by the Treasury.
- (v) e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department shall be presented at Treasury in electronic form with digital signatures, e-sign.]
- ⁵[(3) All e-Bills shall be filled in and e-signed by the Drawing and Disbursing Officer. The amount of each e-bill shall, be written in words as well as in figures. The word 'only' shall be inserted after the number of whole rupees and care shall be taken to leave no space for interpolation as in the following example: 'Rupees twenty-six only'.]
- ⁶[(4) (i) All corrections and alterations in the e-bill shall be done only if the bills are reverted/objeted by DDO/TO.
- (ii) No manual Correction / Erasures and overwriting in e-bills are allowed. If any corrections are necessary, new e- bill should be generate through system.]
- (5) Charges against two or more major heads of account shall not be included in one bill. This rule does not apply to the allowances of a Government servant drawn with pay which can be drawn in single bill.
- (6) Original Bill/Photo copy of Bill/Duplicate Bill affixed with the facsimile signature of the authorized officer presented by Telecommunication Department, P.H.E.D., R.S.E.B.forming Sub-vouchers of the contingent bills may be accepted for payment, if otherwise in order.

1. Substituted vide Circular No. 20/2013 dated 11.9.2013.

2. Sub. vide Order dated 31.3.2017 (GF&AR 2/2017) w.e.f. 1.4.2017 for - "(vi) Complete accounts classification i.e. the major head, minor head, Sub-head and the detailed head, voted or charged, plan or non-plan or C.S.S. to which the charge is debitible,"

3. Inserted vide circular No.07/2020 dated 08.06.2020 and substituted vide Circular No. 04/2022 dated 15.02.2022 for - "e-Social Security Pension schemes bills shall be presented at Treasury in electronic form with digital signatures, e-sign and server certification reflective of authenticationof DDO."

4. Substituted vide Circular No. 12/2023 dated 26.9.2023 for -

¹[(i) System generated /Printed form of bills preferably be used Photostat, typed, cyclostyled form may be used in case printedforms are not available.]

(ii) Suppliers' bills shall be in duplicate. The duplicate copy shall be a carbon copy of the original.

(iii) In case of medical reimbursement and T.A. claims, essentiality certificates and T.A. Bill shall be submitted with an extra copy.

¹[(iv) The original bill/ system generated bill shall only be accepted by the Treasury.]

³[(v) e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department shall be presented at Treasury in electronic form with digital signatures, e-sign and server certification reflective of authenticationof DDO.]

5. Substituted vide Circular No. 12/2023 dated 26.9.2023 for -"(3) All Bills shall be filled in and signed in ink or by ball pen by the Drawing and Disbursing Officer. The amount of each bill shall, be written in words as well as in figures. The word 'only' shall be inserted after the number of whole rupees and care shall be taken to leave no space for interpolation as in the following example: 'Rupees twenty-six only'."

6. Substituted vide Circular No. 12/2023 dated 26.9.2023 for -

⁴ ¹[(i) All corrections and alterations in the bill shall be attested by the dated signature of the Drawing and Disbursing Officer, as many time, as such corrections and alterations are made. Same corrections may also be reflected in the system.]

(ii) Erasures and overwriting in any bills are absolutely forbidden and shall be avoided; if any corrections are necessary, the incorrect entry shall be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary, shall be authenticated by the Drawing and Disbursing Officer by his dated signatures against each such correction.]

(7) When any kind of bill is required in duplicate or triplicate, only one copy shall be signed or countersigned in full, the other copy or copies being initialed.

Rule 80 : Payment through Messenger :

(1) When the payee sends a messenger to receive payment on a Cheque, he shall be required to produce a letter of authority, the signature of the messenger, shall also be taken on the Cheque as a proof of the messenger having actually received the money on behalf of the payee.

(2) Dates of payment shall when possible be noted by the payees in their acknowledgements in Sub-vouchers, acquittances rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment, it is not possible for the payee to note dates of payment, the dates of actual payment shall be noted by Drawing and Disbursing Officer on the documents under his initials, either separately for each payment or by groups, as may be found convenient.

(3) When the Drawing and Disbursing Officer desires to encash a Cheque issued in his favour through a messenger who is an employee of the office, he shall invariably record a separate and clear authority in the following manner to receive payment on his behalf on the body of the Cheque;

"Pay to(designation) whose specimen signature is hereby attested".

Signature of the messenger

Signature of the Drawing & Disbursing Officer

The above procedure shall also be followed when payment has to be made to a firm or private party by endorsing the Cheque in his name.

(4) In non-banking Treasury in which the endorsement on a Cheque is unauthorised, incomplete or otherwise irregular, the Cheque will not be paid by the Treasury Officer.

(5) When the payment is desired wholly or partly by a Bank draft, a formal application for the draft shall accompany the Cheque and the manner in which payment is desired shall also be indicated in the drawer's receipt on the Cheque.

(6) For avoiding cash handling, cheque may be drawn in favour of Post Office.

Note:- A register of Payments made by Money orders, bank drafts shall be kept in Form G.A. 103.

Rule 81 : Payment on Identity Card: The Banks will make payment of Government Cheques to the department/offices only on production of identity card by the cashier in form appended with this rule. The identity cards shall be stored by the Treasury Officers and he shall issue the same to the Head of Department/ Office. The Head of the Department/ Office shall intimate the name of the cashier/ and one link cashier to the Treasury Officer and send their photos in triplicate. The photos of cashier/ link cashier will bear signature of the person concerned on left upper corner of the photo duly attested by the Head of Office on the right lower corner of the photo. The Treasury Officer on receipt of the three copies of photo, paste one copy on the identity card and fill up the details. He will attest the photo on the right hand corner partly on the photo and partly on the identity card. He will also affix facsimile stamp of the Treasury at the left hand corner, which should be partly on the photo and partly on the card. He will forward the second copy of the photo, after putting his signature on the right-hand corner, to the Bank and keep the third copy of the photo in the guard file for the record. In case of change of the cashier/link cashier, the Drawing and Disbursing Officer will obtain the identity card back and send the same to the Treasury Officer along with the details of the new cashier/link cashier alongwith photographs in triplicate. The Treasury Officer will prepare another identity card in such cases and obtain the old photo back from the Bank and cancel the same and keep it in his record. The specimen photo in the card shall be replaced by the new one and kept on record. No payment shall be made to person other than the holder of such an identity card.

**IDENTITY CARD FOR BANKING TREASURY
GOVERNMENT OF RAJASTHAN**

IDENTITY – CARD

1.	Name of Department
2.	Name of District Treasury
3.	Name of Government employee
4.	Designation
5.	Name of the Department/Office where employed
6.	Personal identity, if any
7.	Date of birth
8.	Period for which this identity card has been issued (The period should not exceed by three years)
9.	Date of renewal
10.	S.No.
11.	District Treasury/Sub-Treasury's Name

PHOTO

Signature of the Govt. Employee

Stamp of the Treasury

Counter Signature of District Treasury Officer

Signature of the Drawing & Disbursing Officer.

DIRECTIONS

1. This identity card shall be used only by the cashier/link cashier who takes payment from the Bank.
2. This identity card shall be shown when so desired.
3. This identity card shall be returned back at the time of retirement/transfer on new post/ resignation/ suspension or termination of service.
4. This identity card shall never be mis-used.
5. This identity card shall be kept very carefully and in the case of its being lost, the information shall be given at once to the concerned Treasury Office/Bank.

Note : (i) After receiving passed Cheques from Treasury/ DDO will submit them to bank with prescribed endorsement slip or other documents as desired by the bank.

Rule 82 : Rounding off of Government Transactions :

(1) Government transactions in respect of revenue and expenditure or book adjustments involving fraction of a rupee shall be brought into accounts by rounding off to the nearest rupee, fractions of 50 paise and above to be rounded off to the next higher rupee and fractions of less than 50 paise to be ignored other than service tax on State Insurance premium.

(2) The following are the guidelines to implement above rule :-

(a) Rounding off Personal claims of Government Servants :-

(i) All entitlements due to a Government servant such as pay, dearness allowance, house rent allowance, city compensatory allowance, etc., and all inner column deductions from salary bills shall be rounded off to the nearest whole rupee. In case of deductions of life insurance premium of L.I.C. the individual amount of premium shall be recorded in the inner column of the schedule of deductions.

In these cases where Government servant has more than one policy, the rounding off shall be done only of the total of insurance premium indicated in the schedule of deductions and not that of individual premium.

- (ii) In the case of Traveling allowance/Medical claims, the Rounding off shall be done only at the last stage and not in respect of each item. For example, railway fare, mileage and daily allowance, etc.
- (iii) In case of service tax on State Insurance premium the amount shall not be rounded off. It shall be computed on Actual basis.
- (iv) Recovery of interest on loans and advances shall be made in whole rupee.

(b) Rounding off of other Transactions :-

- (i) Sums representing dues/amounts fixed by or under any law shall be rounded off to the next higher rupee.
- (ii) All petty local purchases, repairs, etc., out of permanent advance which are accounted for in Cash Book shall be in whole rupee. The suppliers should be persuaded to co-operate in rounding off whole rupee on each occasion.

(c) Rounding off of transactions between Government and Local Bodies :- Rounding off shall be done as per Rule 276 of Chapter XVI of these rules.

Rule 83 : Bill Register : All bills before sending them to the Treasury for payment shall be assigned a number by entering them in a Bill Register to be maintained in Form G.A. 59.

Rule 84 : Presentation of Claims : (i) Save as hereinafter provided, bills or claims presented to Drawing and Disbursing Officer and all Cheques tendered at the Treasury shall be duly receipted for payments and stamped where necessary and accompanied by a slip in Form G.A. 23 (former GA 18) Receipts duly stamped, where necessary, for all other payments made on bills shall be given at the time of payment. At places where the cash business of the Treasury is conducted by the Bank, this rule shall apply Subject to the rules governing the working of Bank treasuries.

The supplier's bills presented in the office need not be accompanied by receipt given in advance of actual payment.

²[(ii) **Bill transit Register :** (1) The Head of Office shall maintain a Bill Transit Register in Form G.A. 24 (Form GA 59-A). All Bills shall be presented at Treasury through this register. The Register shall be reviewed bi-weekly by a Gazetted Officer and the result of review recorded therein. Bill transit register shall not be required in case of e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department submitted electronically through the system with authentications. All validations, checks and controls shall be ensured by the system by Technical in charge, DDO and Treasury Officer. DDO and Treasury Officer would be provided with tracking and exception reports to enable to exercise effective control.]

(2) When the DDO receives cheques from Treasury against the presented bills, he shall enter Cheque No. and date in the bill transit resister in remarks column in GA 24 (former GA 59A).

³[(3) All Cheques passed by the Treasury shall be entered with number and date in the register of watching encashment of Cheques in form G.A.-25 (former GA 173) before these are sent to the bank for payments.

(i) e-encashment of all e-bills with TV numbers shall be made available at the system in e-form GA 25 to respective DDOs for reconciliation.]

⁴[(4) 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 system) through the Head of the Department or other responsible Government servant under whose immediate order the service was done or articles supplied for which payment is demanded.]

1. Inserted vide Circular No. 20/2013 dated 11.9.2013.

2. Substituted vide Circular No. 07/2020 dated 08.06.2020 and substituted vide Circular No. 04/2022 dated 15.02.2022 for - "Bill transit Register : (1) The Head of Office shall maintain a Bill Transit Register in Form G.A. 24 (form GA 59- A). All Bills shall be presented at Treasury through this register. The Register shall be reviewed bi-weekly by a Gazetted Officer and the result of review recorded therein. Bill transit register shall not be required in case of e-Social Security Pension schemes bills submitted electronically through the system with authentications. All validations, checks and controls shall be ensured by the system by Technical in charge, DDO and Treasury officer. DDO and Treasury officer would be provided with tracking and exception reports to enable to exercise effective control."

3. Substituted vide Circular No. 12/2023 dated 26.9.2023 for - "(3) All Cheques passed by the Treasury shall be entered with number and date in the register of watching encashment of Cheques in form G.A.-25 (former GA 173) before these are sent to the bank for payments.

¹(i) In case of Electronic payment, reports of TV numbers would be available on the system. DDO may enter these TV numbers in the remark column in GA-25 for watching encashment.]"

4. Substituted vide Circular No. 12/2023 dated 26.9.2023 for - "(4) 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 servant under whose immediate order the service was done or articles supplied for which payment is demanded."

(5) Unless in any case the sanctioning authority directs otherwise, all bills for grant-in-aid, contributions, etc., to local bodies religious and other non-government bodies or persons shall be presented for payment either through some responsible Government servant or after these have been countersigned by him to the concerning institutions. Transit Register for presentation of claim to Treasury is also applicable for such institutions after countersignature of the concerned.

Rule 85 : Stamps for Receipts :

(1) Receipts for all sums exceeding Rs. 5000/- must be stamped unless they are exempt from stamp duty in accordance with provisions of Stamps Act as applicable to Rajasthan as under :-

- (a) Receipts given by or on behalf of Government.
- (b) Receipts for any payment of money without consideration such a receipts for grants-in-aid bills, etc.,
- (c) Money paid to a Government servant for Department purchases;
- ¹[(d) Bills drawn by Public Works Department and Forest Department];
- (e) Receipts endorsed by payees on Postal Money Orders;
- (f) Receipts given for payment of interest on Government of India Promissory Notes;
- (g) Receipts given by a worker on a famine relief work in respect of sums exceeding Rs. 5000/- paid to him on account of the wages of relief workers;
- (h) Payment of salary and allowances etc. of Gazetted Officer credited to the Bank Account of the Concerned Officer.

Note:- In order to avoid objection and loss of revenue Treasury Officers should pass bills only when the bills are properly receipted and stamped in cases payments exceed ¹[Rs. 5000/-].

(2) The limit of Rs. 5000/- upto which a receipt is not required to be stamped, shall be applied to the net amount payable on a bill and not the gross claim preferred therein, Bills exceeding Rs. 5000/- shall be passed by the Treasury Officer only when the same are properly receipted and stamped as required under the Law/Rules.

(3) Cash memos shall contain an acknowledgement of the receipt of money from the person named therein. It will be necessary to get stamps affixed when the amount exceeds Rs. 5000/-.

Rule 86 : Payment at Sub-Treasury : Except as expressly provided in these Rules, or otherwise specially ordered by the Finance Department, no bill or Cheque may be presented at a Sub-Treasury without being first submitted to, and the payment directed by, the Treasury Officer :

Provided that where under the provisions of these Rules or under any special order of the Finance Department, a Sub-Treasury is permitted to cash bills or Cheques without orders of the Treasury Officer, the payment to such bills or Cheques shall be made without first submitted to and payment directed by the Treasury Officer.

Rule 87 : Duplicates and Copies of Bill, etc. : Duplicates or copies of a bill or other documents for the payment of money which has already been paid, shall not be issued on the ground 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 ground that the originals have been lost and does not apply to cases where duplicates have to be prepared and tendered with the originals under any rule or order.

1. Substituted vide Circular No.07/2019 dated 29.8.2019 for "(d) Cheques drawn by Public Works Department and Forest Department;"

Rule 88 : Loss of bills and presentation of duplicate bills :

(1) In case of a bill, which has been signed by the Drawing & Disbursing Officer, is lost before payment, the Drawing and Disbursing Officer shall obtain Non-Payment Certificate from the Treasury Officer in the proforma given below, irrespective of whether the bill was passed or not by the Treasury before signing a duplicate bill. The duplicate bill shall bear distinctly on its face the word 'Duplicate' written in red ink. The Treasury Officer on receipt of such requisition from any Drawing and Disbursing Officer, shall after due verification from his record, issue Non-Payment Certificate in the following proforma :

Non-Payment Certificate from Bank

"Certified that bill No.....dated.....for Rs..... (Rupees)
reported by (Drawing and Disbursing Officer) to have been drawn by him on this Treasury and
passed by the Treasury on vide Warrant Register No..... debit able to
Head..... has neither been paid nor will be paid if presented hereafter."

In case of bill/cash memos lost before submission, the Drawing & Disbursing Officer shall obtain non-payment certificate from the Bank in the following Performa. The duplicate bill/cash-memo shall bear distinctly on its face the word "Duplicate" written in red ink. The DDO after verification from his record will pass the claim.

(Indemnity Bond)

(In respect of claims supported by duplicate bill/cash memos)

I/We.....hereby certify that the original bills/cash memos detailed below have been lost before submission to the Drawing & Disbursing Officer.

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

While submitting the claim alongwith duplicate bills/ cash memos, I.....(Designation)..... Deptt./Office)..... hereby declare that I have not drawn the amount of above bills/cash memos previously and if found so I shall be liable to any punishment which is deemed proper. I shall not prefer the claim if the original bills/cash memos are found later on.

Witness :

Signature of the claimant
(Designation (In case of Govt. Servants)

Rule 89 : Certificate in lieu of Vouchers or Payee's Receipts : Certificate of Payments (1)
In case where it is not possible or expedient to support a payment by a voucher or by the payee's receipt like loss of bill, receipt, etc., a certificate of payment as given below duly signed by Drawing and Disbursing Officer shall be placed on record, in the office and where necessary submitted to the Accountant General:

CERTIFICATE OF PAYMENT

"It is certified that a sum of Rs.....(in words) Rs. (-----) drawn vide Cheque No./Treasury Voucher No. Dated for payment to M/s..... on account ofhas actually been paid toon..... by cash/through Cheque/Bank Draft No..... Dated....."

(2) In cases where vouchers or payee's receipts cannot be obtained due to amount being petty and payee's being illiterate, etc., similar action as in clause (1) above may be taken to treat as voucher in support of payment Petty contingent charges shall be paid on Form G.A. 107.

(3) In the case of articles received by value payable post, the value payable cover, together with the invoice or bill showing the details of the items paid, for, shall be accepted as a voucher. The Drawing and 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.

(4) A certified copy marked (Duplicate) of a received voucher may be retained by the Drawing and Disbursing Officer, should this be necessary to complete the record of his office, but the payee shall not be required to sign such a copy or give a duplicate acknowledgement of the payment.

II - TIME BARRED CLAIMS - PRE CHECK

Rule 90 : Time-barred Claims : (1) Any claim of pay and allowances, traveling allowances, medical charges, contingent expenditure, grant-in-aid, scholarship, ¹[payments related to Works/Forest Department] etc., except those of pension, interest on Government securities or any other class of payment which are governed by special rules or orders of the Government against the Government shall be preferred in the Treasury within two years of their becoming due. In cases they are not preferred within two years of their becoming due, the claims shall be treated as time-barred and shall not be presented without the sanction of the competent authority.

(2) The Head of Office responsible to ensure that all claims are presented within two years of their becoming payable.

Note:- This rule does not apply to claims of Rs. 2000/- or less which are preferred within three years of becoming due subject to the condition that claims preferred on one occasion shall not be split to bring the amount within its purview.

(3) All petty claims against Government of an amount upto Rs. 100/- for more than 3 years old where the delay in submission is not adequately explained shall be rejected forthwith.

Rule 91 : Pre-check : All time-barred claims shall be sanctioned and paid only after pre-check by the Heads of Office/Regional Officer/Head of Department, with due consideration to the provisions contained in the manner prescribed in the Delegations of Financial powers.

Rule 92 : Requirements for Pre-Check : All time-barred claims shall be supported by :

- (i) a certificate from the Head of Office that on the basis of available records, payment of the claim has not been made before;
- (ii) a certificate from the claimant concerned stating in clear terms that he has not drawn the amount of the claim previously; and
- (iii) an indemnity bond in the following form duly stamped and executed by the claimant concerned undertaking to refund overpayment of the same if detected on.

FORM OF INDEMNITY BOND

We/I.....of M/s...../of..... hereby promise to refund to the Government of Rajasthan any amount which may here-in-after be found to have been paid to us/me in excess in respect of our/my claims for Rs.....Bill No.(nature of claims).....dated..... for Rs..... for the period fromto which has been drawn by(Name of the Drawing & Disbursing Officer).

**Signature of the claimant
Designation (in case of Government servant)**

1. Inserted vide Circular No.07/2019 dated 29.8.2019.

Rule 93 : Reckoning of time limits for Pre-check :

The time limits prescribed in Rule 90 shall be reckoned from the date on which the charge becomes payable as under :

(1)(i) Grant-in-aid, Scholarship, Stipends, refunds of revenue /deposit and other claims, from the date of sanction.

(ii) Contingent claims. From the 1st of the following month in which the claim is presented to the Drawing & Disbursing Officer.

(2) In cases where claims have once been presented to the Treasury but in consequence of some objection taken by the Treasury, the payment has been delayed, the Treasury Officer will not refuse to pay such claims if the objection is settled.

Rule 94 : Time barred claims under Limitation Act : Claims against Government which are time-barred under the provisions of section 3 read with the schedule of the Limitation Act, 1963 (No.36 of 1963) or under any other provisions of law relating to limitation shall not ordinarily be entertained. Any payment arising out of such claims shall not be made without prior sanction of the Competent Authority.

III - CHEQUES

Rule 95 : Authority to draw Cheques : Save as expressly provided in these rules, no person is authorised to draw on a Government Bank by means of cheques without special orders of the Government/Accountant General as the case may be.

Rule 96 : Supply of Cheque Book by Treasury :

(1) Subject as hereinafter provided in this rule, Cheque book shall be supplied by the district Treasury to the Drawing and Disbursing Officer concerned.

(2) The Treasury Officer shall supply a Cheque book only on receipt of the printed requisition form which is inserted in each book towards the end, duly signed by the Government servant authorized to draw on the Treasury.

Rule 97 : Separate Cheque book for each Bank/Treasury :

(1) A separate Cheque book shall be used for each bank or Sub-Treasury, Cheque from books obtained for use on a particular Bank/Sub-Treasury shall not be drawn on other Bank/Sub-Treasury.

(2) The number of each Cheque book issued from time to time and the number of Cheque it contained together with full particulars of Drawing and Disbursing Officer shall be intimated by the Treasury Officer simultaneously to the Bank/Sub-Treasury concerned.

Rule 98 : Intimation in Bank/Sub-Treasury : The Drawing and Disbursing Officer shall notify to the Bank/Sub-Treasury 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.

Rule 99 : Examination of Cheque Book : Cheque books shall, on receipt, be carefully examined by the Drawing and Disbursing Officer who shall count the number of forms contained in each and record a certificate of count on the flyleaf.

Rule 100 : Custody of Cheque Book : Cheque books shall be kept under lock and key in the personal custody of the Drawing and Disbursing Officer who, when relieved, shall take a receipt for the exact number of Cheques made over to the Relieving Officer.

Rule 101 : Precaution in writing Cheques :

(1) All Cheques shall have written across them in words to the type a sum a little in excess of that for which they are granted for example for rupees 20/- but less than thirty, under rupees thirty only. The amount shall be written in the manner prescribed for bills in clause (3) of rule 80 GF&AR and abbreviations such as eleven hundred for one thousand one hundred shall not be used.

(2) In drawing or encashing a Cheque it should be remembered that a common form of fraud consists in altering the “One” into “four” by prefixing an “f” and changing the “e” into and “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 shall therefore, so write them as to make the fraud impossible, and the Treasury Officer/Bank shall examine the words and corresponding figures with special care.

(3) All corrections and alterations in a Cheques shall be attested by the Drawing and Disbursing Officer by his full signature.

Rule 102 : Issue of Cheques as crossed, order and bearer by Government Officers and department in settlement of Government dues :

(1) Cheques drawn in favour of Drawing and Disbursing Officers and departments in settlement of Government dues shall always be crossed by adding words “**Account payee only – Not Negotiable.**”

(2) Cheques drawn in favour of Corporate bodies, Contractors, and firm shall be crossed and made Account Payee’s only.

(3) **Cheque issued to Government servants and private persons :** Cheques drawn in favour of Government servant and individuals (Private persons) shall be crossed and made Account’s payee only. In case of their specific request, Cheque may be issued to order. In such cases the drawer of the Cheques shall be wholly responsible for any wrongful payment caused due to such issue. He will therefore satisfy himself completely about the identity of the persons claiming the payment.

(4) Ordinarily a Cheque payable to order shall not be cashed at Treasury/Bank unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment.

(5) Cheques drawn in favour of Head of Office/ Drawing and Disbursing Officer by his official designation may be endorsed for him by a Subordinate Gazetted Officer authorized in writing in case of his absence on tour or for other causes to receive payment.

Rule 103 : Advice of Cheques : The advice of the issued of Cheques drawn for Rs. 1,000/- or above in each case shall be sent to the Treasury/Bank in the following proforma :

“We advise having drawn today the undermentioned Cheques payable at your Treasury/Bank”.

“S.No. No. of Cheques and date, Amount, Name of Payee”

Rule 104 : Amount of Cheques : As a general rule, Cheque shall not be issued for sums less than Rs. 100/-, unless this is permissible under the provisions of any law or rule having the force of law.

Rule 105 : Deduction of Income Tax/Sales Tax : A Government servant shall at the time of payment of any sum by means of Cheque in respect of works/ works contract deduct sales tax and income tax under provisions of Income Tax Act & Rules thereon and Rajasthan Sales Tax Act & Rules respectively and furnish to the person to whom such payment is made, a certificate that income tax/ sales tax has been deducted and specifying the amount so deducted and the rate at which the tax has been deducted and such other particulars as may be prescribed.

¹[**Rule 106 : Currency of Cheques :** All cheques shall be payable at any time within three months after the date of authorization but not later than 31st March i.e. the end of same financial year. It can be revalidated within the period of 12 months from the date of authorization or upto 31st March i.e. the end of same financial year.]

Rule 107 : Deleted due to at present no any non-banking sub-treasury exists.

Rule 108 : Cancellation of Cheques :

(1) When it is necessary to cancel a Cheque the cancellation shall be recorded on the counterfoil and the Cheque in the drawer's possession, shall be destroyed. If the Cheque is not in a drawer's possession, he shall promptly address the Treasury/Bank to stop payment of the Cheque and on ascertaining that the payment has been stopped shall make necessary entry in his accounts.

(2) A Cheque remaining unpaid for any cause for twelve months after the month of its issue shall be cancelled in the above manner and its amount will be written back in the accounts.

Rule 109 : Return of Unused Cheques : In case 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 cancelled by writing the word, "Cancelled" prominently across each Cheque form and counterfoil without signature of the Drawing and Disbursing Officer and thereafter returned to the Treasury Officer, concerned who shall destroy them by incineration after keeping a note of the fact in the relevant records of the Treasury under proper attestation.

Rule 110 : (i) Loss of Cheque rolls/Cheques : The loss of a Cheque roll or a Cheque shall be notified promptly to the bank branch concerned.

(ii) Loss of Cheque issued : If a Drawing and Disbursing Officer informs that a Cheque issued to him has been lost, before payment, he shall take following action :

- (a) (i) DDO will record the reasons and immediately intimate to the Treasury.
- (ii) Treasury will issue stop payment orders to the bank branch concerned.
- (iii) After due verification of non-payment or expiry of the currency period of the Cheque Treasury will issue non- payment certificate.
- (iv) After cancellation of the pass order on the bill Treasury will return the bill to the DDO.
- (v) The same bill will be sent by the DDO with a request of issuance of fresh Cheque. Treasury will issue a fresh Cheque.

(b) Non-Payment certificate in the form given below shall be obtained from the Treasury Officer:

"Certified that Cheque No..... dated... for Rs..... reported by the (Drawing and Disbursing Officer) to have been issued to him by this Treasury in favour of M/s./Shri..... has not been paid,* and will not be paid if presented hereafter".

(*Delete where not required)

Signature of Treasury Officer/Sub Treasury Officer.

The Drawing and Disbursing Officer shall enter in his account the original Cheque as cancelled and intimate to Treasury concerned. The DDO shall re-submit the cancelled bill alongwith a written request for reissuance of the Cheque as per procedure laid down in these rules.

(c) The party requesting for a fresh Cheque in lieu of a lost one shall execute an Indemnity Bond in the following Form. However, in case of a Government department or a bank the execution of an indemnity bond will not be necessary but fresh Cheque shall be issued in its favour only on receipt of a certificate stating that it has not received the Cheque alleged to have been lost or having received it, it has been lost and that it will be returned to the drawer if found later.

1. Sub.vide circular No.04/2015 dated 6.4.2015 for - "**106. Currency of Cheques :** Cheques shall be payable at any time within 30 days after the date of authorization. It can be revalidated within the period of 12 months from the date of authorization or upto 31st March i.e. the end of financial year."

GFAR Part-I

Indemnity Bond to be executed before a fresh cheque is issued in lieu of a Cheque that has been lost.

This Deed of Indemnity made on the..... date of..... between.....son of..... resident of of

(1)..... son of resident of

(2).....son ofresident of etc. carrying on business in co-partnership under the name and style of.....at.....or.....a company registered under the Indian companies Act, 1956 having its registered office at.....(hereinafter called the indemnifier which expression shall unless exclude his heirs, executors, administrators, legal representatives, successors and permitted assigns) of the ONE PART AND The Governor of Rajasthan (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 thedate 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 Indemnify 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 both hereby agree and undertake to the refund to the Govt. 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 herewith.

(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 and year first above written.

Signed by the said Indemnifier in the presence of:-

1. Indemnifier.....
2. Address.....

Signed for and on behalf of the Governor of Rajasthan by Shri.....(name and designation) in the presence of:-

1. Name and designation of the Officer.
2.

Rule 111 : (1) Payment by Cheque deemed to be made : If a Cheque is issued in payment of any dues by the Government and that Cheque is honoured on presentation to the Government's bankers, payment shall be deemed to be made:

- (i) if the Cheque is handed over to the payee or his authorised messenger, on the date it is so handed over; or
- (ii) if it is posted to the payee in pursuance of a request for payment by post, on the date on which the cover containing it is put into the post.
- (iii) The provision of clause (ii) above apply mutatis mutandis to payments made by the Government by Postal money order or by any other recognised mode of remitting money by post.

GFAR Part-I

¹(2) **Retention of Bills in Treasury :** All passed bills will be retained by the Treasury/SubTreasury and the Electronic Payment advice will be sent to the Bank through system or the Cheques issued against the presented bill shall be given to the DDO with dispatch slip. e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department shall be available in the system to be accessed by the Treasury till the submission of accounts to AG office.]

Rule 112 : Post dated Cheques : Cheques marked as not payable before a particular date shall not be charged to the accounts until the date on which they become payable.

Rule 113 : Endorsement on Cheques : All Cheques, etc., preferable at a Treasury/Bank for payment, can be endorsed only once in favour of the specific party by the DDO whom the money is to be paid provided that :

(1) When the Cheque is issued in favour of the DDO, a second endorsement can be made by the DDO in favour of a messenger or a party concerned for collection.

(2) For endorsement in favour of party it should be account payee.

(3) When the endorsement is made on a Cheque in favour of a banker, a second endorsement can be made by the banker in favour of a messenger for collection only, and

(4) In case of permissible endorsement of a Cheque to a bank for collection, it is not necessary to insist on having a separate acquittance from the collecting Bank when the claimant himself has given a legally valid acquittance, duly stamped wherever required. In case it is not done, the Bank will give a acquittance, duly stamped if required in lieu of claimants acquittance.

IV - OTHER MODES OF PAYMENT

Rule 114 : Letter of Credit :²[Deleted]

.....
1. Added vide Circular No. 1/2010 dated 1.2.2010 and Sub.vide Circular No.20/2013 dated 11.9.2013 for -

"(2) **Retention of Bills in Treasury :** All passed bills will be retained by the Treasury/Sub-Treasury and the Cheques issued against the presented bill shall be given to the DDO with dispatch slip."

Again substituted vide Circular No.7/2020 dated 8.6.2020 for -

"(2) **Retention of Bills in Treasury :** All passed bills will be retained by the Treasury/Sub-Treasury and the Electronic Payment advice will be sent to the Bank through system or the Cheques issued against the presented bill shall be given to the DDO with dispatch slip."

Again substituted vide Circular No. 04/2022 dated 15.02.2022 for -

"(2) **Retention of Bills in Treasury :** All passed bills will be retained by the Treasury/Sub-Treasury and the Electronic Payment advice will be sent to the Bank through system or the Cheques issued against the presented bill shall be given to the DDO with dispatch slip. e-Social Security Pension schemes bills shall be available in the system to be accessed by the Treasury till the submission of accounts to AG office."

2. Deleted vide Circular No.07/2019 dated 29.8.2019 for -

"Rule 114 : Letter of Credit : (1) Where under the provisions of these Rules or under any special order of the Government, a letter of credit is issued in favour of a Drawing and Disbursing Officer, such letter of credit shall specify the maximum amount upto which the Officer credited shall have authority to draw on the particular Treasury/Bank on which the letter of credit has been issued.

(2) A Drawing and Disbursing Officer in whose favour a letter of credit has been issued, is not permitted to draw the whole amount and place it in a separate drawing account at the Treasury or the Bank or in a private account.

(3) At places where the cash business of the Treasury is conducted by the Bank, any letter of credit issued on the Treasury shall also be communicated to the Bank. If the Drawing and Disbursing Officer in whose favour a letter of credit has been issued requires funds both at the headquarters and at a Sub-Treasury, the Treasury Officer shall provide the funds at the Sub-Treasury advising the Bank of the amount to be placed at the credit of the Drawing and Disbursing Officer at the headquarter.

Note :- Cheques issued against letter of credit shall be encashed at the Bank direct without the intervention of the Sub-Treasury Officer."

Rule 115 : Lapse of letter of credit : ¹[Deleted]

Rule 116: Payments to Private parties Grants-in-aid, etc.: (1) All payments to private parties which are in the nature of Grants-in-Aid, subsidies, scholarship, study loans, purchases, service rendered, etc., outside Rajasthan shall be made by the Drawing and Disbursing Officers by means of bank drafts. Such bank drafts shall be crossed and made payable to the Accounts Payee's only.

(2) Bank charges, if any, for preparation of Bank Drafts to be sent to the private parties mentioned in clause (1) above outside Rajasthan shall be borne by them. Accordingly the Drawing and Disbursing Officer shall obtain Bank drafts from the bank for the amount payable less the amount of Bank charges.

(3) The above provision would not apply in cases of refunds of revenue. Payment in case of refunds of revenue shall be made by Bank Drafts without deducting bank charges thereon. Such Bank charges shall be borne by the Government.

V - VOUCHER FOR PAYMENT

Rule 117 : Voucher for payment : (At the level of DDO)

(1) A bill or Cheque becomes a voucher when it is duly receipted and stamped “Paid & Cancelled”.

(2) Subject as hereinafter provided in this rule, a Government servant 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 shall bear or have attached to it, an acknowledgement of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgement shall be taken at the time of payment.

(3) As adjustment bill for “NIL” amount involve no payment, it is not necessary to insist upon any acknowledgement of payment in respect of such Bills.

1 .Deleted vide Circular No.07/2019 dated 29.8.2019 for -

"Rule 115 : Lapse of letter of credit : A letter of credit shall lapse at the close of financial year in which it is issued.

Cheque shall be payable at any time within three months after the month of issue, thus a Cheque bearing date any time in April is payable at any time upto 31st July, provided that any Cheque issued in the last quarter of a financial year will be valid only upto 31st March i.e. to the end of that financial year, the Drawing and Disbursing Officer may issue new Cheque in lieu thereof and destroy the old one.

General instructions regarding departmental payments :

- (1) Letters of credit issued under the rules may be acted upon without further treasury authority by the Bank, observing the prescribed limitations.
- (2) Except where otherwise provided, in cases not covered by letters of credit, the Bank will act only on payment orders signed by the Treasury Officer.
- (3) Letters of credit or assignment issued in favour of a drawing officer shall specify the maximum amount upto which the Officer credited shall have the authority to draw on the particular Treasury on which the letter of credit or the assignment has been issued.
- (4) At places where the cash business of the Treasury is conducted by the Bank, any letter of Credit or assignment issued on the Treasury shall also be communicated to the Bank.
- (5) Where funds under a letter of credit are required only at headquarters, the original letter of credit may be passed on by the Treasury Officer to the Bank, but if funds are required both at the headquarters and at a Sub Treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn at headquarters.”

GFAR Part-I

(4) A single receipt, stamped where necessary given by the payee in acknowledgement of several payments or lump sum payment, either in cash or by Cheques, made to him on one occasion, shall constitute a valid acquittance and the Drawing and Disbursing Officers, in such cases, shall give cross references on all vouchers to which the receipt relates.

Rule 118 : Pay Order : Every voucher shall bear a pay order signed or initialled by the Drawing and Disbursing Officer specifying the amount both in words and figures.

Rule 119 : Paid Vouchers : All paid vouchers shall be stamped ‘Paid’ or so ‘Cancelled’ that they cannot be used second time. Stamps affixed to vouchers shall also be cancelled so that they may not be used again.

²[**Rule 120. Retention of Vouchers :** Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are audited and destroyed under the orders of competent authority as provided in the rules. e-Social Security Pension schemes vouchers and vouchers of any other e-scheme approved by Finance Department shall be available in the system to be accessed by the Treasury till they are audited and destroyed under the orders of competent authority as provided in the rules.]

Rule 121 : Submission of Vouchers to the Accountant General :

- (1) Unless in any case the Comptroller and Auditor-General directs otherwise, sub-vouchers for more than [Rs. 3000/-] shall be submitted to the Accountant General.
- (2) In case of detailed bill all payee’s receipts and sub-vouchers shall be retained by Drawing and Disbursing Officer in their own office to be made available to the local audit parties of the Accountant General as and when required by them.
- ³(3) Digitally signed/ e-authenticated e- Summary sheets of e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department with head wise payments and number of beneficiaries shall be provided by Treasury to AG office with monthly accounts.]

Rule 122 : Cancellation of Sub-Vouchers : All sub-vouchers to bills shall be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Rule 123 : 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 Disbursing 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 is not forwarded either to the Accountant General or to a Controlling Officer along with bills but is recorded in the office to stamp or by an endorsement in red ink across the voucher, the cancellation being initiated by the Drawing and Disbursing Officer.

The cancellation shall be made at the time when the contingent bill in which the sub-voucher or sub-vouchers are included is actually signed. If the amount of a sub-voucher exceeds the permanent advance, the cancellation shall be made immediately the payment is made and entered in the Contingent Register.

(iii) In all cases in which sub-vouchers are not required to be submitted to the Accountant General or the Controlling Officer the Drawing and Disbursing Officer shall certify, in the bill that sub-vouchers other than those attached to the bill have been cancelled under these rules.

VI - Recoveries of Overpayments :

Rule 124 : Overpayment : Subject to such special orders as the Government may issued in any individual case, the responsibility for the overpayments shall rest primarily with the drawer of bill, and it is only in the Controlling Officer or of the Treasury Officer that the question of recovery from either of them may be considered.]

1. Substituted by Circular No.09/2018 dated 27.7.2018 for - "Rs. 1000/-".
2. Substituted by Circular No.07/2020 dated 08.06.2020 for - "**120. Retention of Vouchers :** Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are audited and destroyed under the orders of competent authority as provided in the rules."

Again substituted vide Circular No. 04/2022 dated 15.02.2022 for - "**Retention of Vouchers :** Vouchers and acquittances which are not required to be submitted to the Accountant General shall be filed and retained carefully in the office concerned as important documents till they are audited and destroyed under the orders of competent authority as provided in the rules. e-Social Security Pension schemes vouchers shall be available in the system to be accessed by the Treasury till they are audited and destroyed under the orders of competent authority as provided in the rules."

3. Inserted by Circular No.07/2020 dated 08.06.2020 and substituted vide Circular No. 04/2022 dated 15.02.2022 for- "(3) Digitally signed/ e-authenticated e- Summary sheets of e-Social Security Pension schemes bills with head wise payments and number of beneficiaries shall be provided by Treasury to AG office with monthly accounts."

CHAPTER – VII

I – Establishment

Rule 125 : **Alterations of Establishment** : All proposals for additions for additions to establishment whether permanent or temporary, or for any increase in the emoluments of existing posts, shall be scrutinised with the greatest care by Heads of Departments and other authorities concerned. In submitting such proposals, the instructions contained in the following rules shall be carefully observed.

Rule 126 : **Procedure for submission of proposals for new Establishment, etc.** : (1) When the entertainment of a new establishment or a change, temporary or permanent, or revision of existing establishment is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them, shall be submitted to the competent authority.

- (2) The letter referred to in sub-para (1), shall set out -
 - (i) The present cost, either of the sections affected, or of the total establishment as the circumstances of the case indicate to be necessary;
 - (ii) Details of the pay of the post or posts and the number of posts which it is proposed to add or modify; and
 - (iii) As accurate an estimate as possible of the extra cost involved including the expenditure on allowances, whether fixed or variable, and how the expenditure is proposed to be met, whether it can be met within grant or appropriation of the year or by reappropriation.
 - (iv) Expenditure in respect of any claims to pension and/or gratuity, that may arise in consequence of the proposals with reference to Pension Rules.
- (3) The cost of existing or proposed establishment shall be worked out on the basis of following formula:

$$\text{Average} = \frac{\text{Minimum of the time scale} + \text{Maximum of the time scale}}{2}$$

- (4) The time scale, minimum rates of pay, increments, etc., shall also be mentioned in the proposals.

Rule 127 : **Adjustment in Appointments** : In the case of non-gazetted establishments, divided into separate units or cadres carrying different scales of pay, an authority competent to make appointments in that establishment on both the units or cadres may make excess appointments in a lower unit or cadre of the same service against an equal or greater number of vacancies left unfilled in the same unit or cadre of the same service.

II – TRANSFER OF CHARGE

Rule 128 : **Transfer of Head of Office/Drawing and Disbursing Officer** : (1) A report of transfer of Government servant who is Head of Office/Drawing and Disbursing Officer, duly made and signed both by the relieved and relieving Government servant shall be sent on the same day to the Treasury Officer, bank and the Head of the Department or other Controlling authorities.

Transfer of Collector/Treasury Officer : (2) The report of transfer of charge of the Collector and the Treasury Officer shall be made in Form G.A. 43 and sent to the Accountant General, Rajasthan and Bank/Sub-Treasuries and to the Controlling authorities.

Transfer of other Gazetted Government servants: (3) The report of transfer of charge of other Gazetted Government servants who is not Head of Office/Drawing and Disbursing Officer shall be made in Form G.A.43-A and sent to the Head of the Department only.

Charge Reports to be Countersigned : (4) The charge reports shall be sent duly countersigned by higher authority in the following cases:-

- (i) When a Gazetted Government servant assumes charge of a newly created or vacant post or relinquishes charge of a post which has been abolished;
- (ii) Where charge is handed over or taken over to/from a Non-Gazetted Government servant;
- (iii) Where a Government servant vacates a post for a short period and no formal appointments or officiating arrangements are made in his place; and
- (iv) Where the Government servant proceeds on casual leave without formal handing over charge, which is converted into leave of any kind.

Note : In the above cases, report of transfer charge need not be signed both by the relieving and relieved Government servant simultaneously.

Charge Report necessary when nominated for Training : (5) A Gazetted Government servant nominated for training shall be required to relinquish his post and send charge report even if no officiating arrangement is made in his place. Such a Government servant should intimate to the Head of Office through the Training Institute, the date and hour of reporting for training and on relief of the completion of training.

Charge report by Govt. servants sent on deputation to Foreign service : (6) A Government servant transferred on deputation to foreign service shall also endorse copies of handing over/taking over charge to Director of Pension Department, Rajasthan.

Note: The appointing authority shall, while issuing orders of deputation of Government Servant, endorsed copies of such orders to Director of Pension Department, Rajasthan for properly watching the recoveries towards pension contribution.

Rule 129 :

Transfer of charge involving assumption of responsibility for Cash, Stores, etc. : In cases in which the Transfer of charge involves assumption of responsibility of cash, stores etc., the following instructions shall be observed :-

- (i) The cash book or imprest account shall be closed on the date of transfer and a note recorded in it over the signatures of both the relieved and the relieving Government servant, showing the cash and imprest balances, and the number of used cheque if any, made over and received by them respectively.
- (ii) The relieving Government servant reporting in Form G.A. 44 that the transfer has been completed shall bring to notice anything irregular or objectionable in the conduct of business that may have come officially to his notice. He should examine the accounts, count the cash, inspect the stores, count, weigh and measure certain selected articles, in order to test the accuracy of the returns. He should also describe the state of the account records.
- (iii) **Transfer of Charge in emergency :** In the case of any sudden casualty occurring of any emergent necessity arising for an officer to quit his charge, the next senior officer of the department present will take charge. When the person who takes charge is not a Gazetted officer he must at once report the circumstances to his nearest departmental superior, and obtain orders as to the cash in hand, if any.

Rule 130: Charge reports to Contain : The charge reports shall contain the name of the relieving and relieved Government servant in Block letters below their signatures. The purpose for transfer of charge like transfer, leave retirement, etc., shall also be indicated in the reports.

III – DATE OF BIRTH

²[**Rule 131 :** (1) Every person newly appointed to a service or a post under Government shall at the time of appointment, declare the date of his birth by the Christian era with as far as possible confirmatory documentary evidence such as a Secondary/Higher Secondary School Certificate or Date of Birth certificate issued by School or the competent authority under the Registration of Birth and Death Act, 1969 according to the entry made in their respective records.

(2) When a person who first entered Military employment and is subsequently employed in a civil department, the date of birth for the purpose of the civil employment shall be the date stated by him at the time of attestation.

(3) The actual date determined under sub-clause (1) and (2) of these rules shall be recorded in the history of service, service book, or any other record that may be kept in respect of the Government servant's service under Government and once recorded, it cannot be altered, except in the case of a clerical error.

Note: Heads of Departments, are authorised to exercise this power of alteration in case of clerical error in respect of Non-gazetted Government servants under their control.]

³[**Rule 132: Deleted]**

IV – LEAVE, APPLICATION AND ACCOUNT

Rule 133 : (1) Subject to any special rules or orders issued by the Competent Authority, all applications for leave (regular leave only) shall be submitted to the sanctioning authority concerned in Form GA 45.

(2) Leave Accounts shall be maintained by Head of Office in Form G.A. 46 in Service Books.

(3) The Gazetted Government servant authorised by Head of Office shall attest entries of leave account of all Government servant and also keep them in their custody. The leave account of Gazetted Government servant shall be attested by Head of Office and shall keep them in his custody.

V – SERVICE BOOK/SERVICE ROLLS

Rule 134 : Maintenance of Service Book/Rolls : ¹(1) The service books/service rolls of all Government servants shall be maintained by the Head of Office in Form GA. 36 and Form GA.37. The service book of Head of Office shall be maintained in the Office of Regional Office and the service book of Regional Officer shall be maintained in the Office of Head of Department. The service book of Head of Department shall be maintained in Administrative Department and the service books of All India Service Officers shall be maintained in Department of Personnel) (A-1).]

1. Substituted vide Circular No. 25/96 dated 31.7.1996.

2. Substituted vide Circular No.09/2016 dated 22.9.2016 for - "**Rule 131 :** (1) Every person newly appointed to a service or a post under Government shall at the time of the appointment declare the date of his birth by the Christian era with as far as possible confirmatory documentary evidence such as a matriculation certificate, municipal birth certificate and so on. If the exact date is not known, an approximate date may be given.

(2) The actual date or the assumed date determined under sub-clause (1) of rule 132 of these rules shall be recorded in the history of service, service book, or any other record that may be kept in respect of the Government servant's service under Government and once recorded, it cannot be altered, except in the case of a clerical error, without the previous orders of the Government.

Note : Heads of Departments, are authorised to exercise this power of alteration in case of clerical error in respect of Non-gazetted Government servants under their control."

3. Deleted vide Circular No.09/2016 dated 22.9.2016 for - "**Rule 132: Treatment of Date of Birth:** (1) If a Government servant is unable to state his exact date of birth but can state the year, and month of birth, the 1st July or the 16th of the month, respectively may be treated as the date of his birth.

(2) If he is only able to state his approximate age his date of birth may be assumed to be the corresponding date after deducting the number of years representing his age from his date of appointment.

(3) When a person who first entered Military employ in subsequently employed in a civil department, the date of birth for the purpose of the civil employment shall be the date stated by him at the time of attestation or if at the time of attestation he stated only his age, the date of birth shall be deducted according to sub-rule (2) of this rule."

(2) The Regional Officer/Head of Department or Head of the Office shall see that entries are duly made and attested and that the book contains no erasure or overwriting, all corrections being neatly made and properly attested.

(3) A Register of Service Book/Rolls shall be maintained in Form GA.190.

Rule 135 : Attestation of entries of Service Books/Service Rolls :(1) The Head of Office may delegate powers to subordinate Gazetted Government servant to attest entries in service books/service rolls of all Government servants and authorise to keep these documents in their custody provided that the Head of the office remains responsible for the proper maintenance of and attestation of entries in service books/service rolls and for their custody. The Head of the office shall scrutinise atleast 10% of these documents every year and initial the same in token of having done so.

(2) The entries in service books/service rolls of the sub-ordinate Gazetted Government servant so authorised shall be attested by the Head of office who will be responsible for their custody.

Rule 136 : Verification of Services : By 30th June of each year the service books shall be taken up for verification by the Head of Office/Drawing and Disbursing Officer who, after satisfying himself that the services of the Government Servants concerned are correctly recorded in each service book, shall record in it a certificate in the following form over his signature:

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

- (2) The verification of service referred to above shall be in respect of all service qualifying for pension whether permanent, provisional temporary or officiating.
- (3) The Drawing and Disbursing Officer shall attach to the salary bills for the month of June every year a certificate to the effect that annual verification of service with local records in respect of all the incumbents (whose pay is drawn in the bills) has been completed. In the absence of this certificate the bill will not be passed for payment at treasury.
- (4) The Drawing and Disbursing Officer in recording the annual certificate of verification shall, in the case of any portion of service that cannot be verified from office records, distinctly state that for the expected period (naming them) a statement in writing by the Government servant, as well as a record of the evidence of his contemporaries, is attached to the book.

Rule 137 : Service verification entries to be recorded before transferring service book/ service rolls:-
When a Government servant is transferred from one office to another, the Drawing and Disbursing Officer under whom he was originally employed shall record in the service book under his signature the result of the verification of service, with reference to salary bills and acquittance rolls in respect of that period during which the Government servant was employed under him, before forwarding the service book to the office where the services are transferred.

Rule 138 : Service verification of Government Servants on Deputation to Foreign Service : When a Government servant is transferred on deputation to foreign service, the parent department shall promptly send his service book to the Director of Pension Department, Rajasthan on receipt of his requisition. On reversion of Government servant from the foreign service to his parent department, the service book shall be returned by Director of Pension Department to the parent department after recording details of his deputation like date of relief, date of joining the foreign service, date of reversion, etc., under intimation to foreign employer and the Government servant concerned.

Rule 139 : Duplicate Service Books/Service Rolls : A duplicate service book/rolls should be given to the Government servant for his record and reference.

CHAPTER – VIII**I – PERSONAL CLAIMS OF GOVERNMENT SERVANTS****I – GENERAL RULES**

Rule 140 : Due date for payment of Monthly Salary : ¹[(1) Bills for monthly pay and fixed allowances of the Government servants may be signed and presented for payment after the date 20th of the month by department of which such pay and allowances are earned and shall be due for payment on first day of the following month.]

(2) For the purpose of this rule "Working day" shall be deemed to be a day on which the office in which the payment is to be made and the treasury or, in the case of banking treasury, the bank/treasury are both open for transacting their respective ordinary business so that withdrawal of moneys and payments thereof become practicable on the same day.

Rule 141: The monthly bills for pay and allowances of all Government servants posted at localities remote from the station of the Drawing and Disbursing Officers, to whom remittance of the monthly salaries 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 to whom has to be made at the station where they are on tour, may be presented at the Treasuries not earlier than the 15th of the month to which the salaries and allowances relate and also encashed before the end of the month to enable the Drawing and Disbursing Officers to arrange for the remittance so as to reach the claimants within the first seven working days of the next month.

²[(1) **Procedure for payment of interest subvention on house building advance to the employees of Rajasthan approved by Finance Department :** After integration of amount of interest subvention with IFMS, as per account statement provided by respective loan disbursing Bank, a separate bill in the salary format (**GA 36 P**) shall be generated, along with the regular salary bill, for amount of interest subvention to the employees who are availing House Building Advance in the terms decided by the competent authority. This bill will be e-signed/D-signed by concerned DDO of office where officer is posted. The amount of interest subvention shall be deposited in the bank account of concerned employee as reported by respective loan disbursing bank in integration process.

(2) **Procedure for payment of interest subvention for purchase of car under soft loan facility (Advance) to the employees of Rajasthan approved by Finance Department :** After integration of amount of interest subvention with IFMS, as per account statement provided by respective loan disbursing Bank, a separate bill in the salary format (**GA 36 Q**) shall be generated, along with the regular salary bill, for amount of interest subvention to employees who are availing Advance under soft loan facility for purchase of car in the terms decided by the competent authority. This bill will be e-signed/D-signed by concerned DDO of office where officer is posted. The amount of interest subvention shall be deposited in the bank account of concerned employee as reported by respective loan disbursing bank in integration process.]

Rule 142 : Separate Bills for part of a Month and Payment : In the following cases separate bills may be presented for pay and allowances due for part of a month, and these bills may be paid before the end of the month:

- (a) When a Government servant proceeds out of India on deputation or on leave or on vacation;
- (b) When a Government servant is transferred;
 - (i) from one audit circle to another audit circle;
 - (ii) to another State on deputation; and
 - (iii) to foreign service/local funds.
- (c) When a Government servant finally quits the service of the Government due to termination, resignation, retirement, etc.

Rule 143 : Payments on the last Working Day of Month : (1) If the first three days of a month are public holidays on which pay and allowances and pensions are not paid at the treasury, the Government may, if it thinks fit, direct the payment on the last working day before holidays.

- (2) The Government may in special cases relax the provisions of this rule.

Rule 144 : First Payment of Pay, Allowances, etc. : (1)When the name of a Government servant appears for the first time in an establishment due to not holding any post previously or is re-employed after resignation or forfeiture of past services, the bill shall be supported by:

- (i) Last pay certificate, and

1. Substituted vide Circular No. 20/2013 dated 11.9.2013.

2. Sub-rule (1) and (2) inserted vide Circular No. 04/2025 dated 17.03.2025.

- (ii) A certificate by the Drawing and Disbursing Officer that Medical Certificate of fitness has been obtained.
- (2) Where the pay and allowances of the newly appointed Government servant, who, under any rule or order has been exempted to produce the Medical Certificate of health, are drawn for the first time a certificate to this effect shall be furnished in the first pay bill.
- (3) If a pensioner is re-employed, the fact shall be stated in the bill.

II – LAST PAY CERTIFICATE

Rule 145 : **Last Pay Certificate on Transfer :** When a Government servant is transferred from one place to another either within the State or outside the State and his pay and allowance are drawn from another treasury/office, he will obtain a Last Pay Certificate from the Drawing and Disbursing Officer in Form G.A. 62 to enable him to draw on the new treasury/office.

Rule 146 : **Last Pay Certificate to Contain :** (1) The last pay certificate provides for details of the amount of the pay and allowances drawn, period upto which drawn, date and timings of handing over the charge, joining time allowed, deduction on account of rent, etc., details of all insurance policies and Provident Fund with the account number, amount of premium and contribution, income tax recovered, details of all kind of loans and advances and other recoveries, if any.

- (2) The Officer preparing Last Pay Certificate is responsible for the corrections of all the above details, particularly recoveries like over-payments, recovery held due to losses, etc., attachment of pay as per Court order which he may have received before issuing the certificate.
- (3) In the case of House Building and Motor Conveyance advances, account number allotted to Government servant by the treasury, balances and amount of installment shall be mentioned for recovery by the next Drawing and Disbursing Officer.
- (4) Last Pay Certificate shall particularly mention any advance/balance outstanding against Government servant at the time of transfer in respect of stores and office expenses given out of Permanent advance, etc., unspent balances of advances drawn on Advance bill, Imprest and Temporary advances in case of Public Works Departments and Forest Departments. In case of imprest and temporary advances outstanding on account of payment disallowed and/or account of which has not been settled adjusted inspite of notices given to the concerned Government servant, the amount shall be mentioned in Last Pay Certificate for making recovery at the new place of his postings.

Rule 147 : **Preparation of Last Pay Certificate :** The Drawing and Disbursing Officer shall prepare Last Pay Certificate in quadruplicate on transfer of Government servant, the first copy shall be sent to the office where he is transferred, second copy shall be endorsed to Deputy Director/Assistant Director, State Insurance and Provident Fund of the District to enable him to transfer file pertaining to State Insurance/General Provident Fund of the Government servant to the concerned Deputy Director/Assistant Director of the District where he is transferred, third copy endorsed to the Government servant and the fourth copy shall be retained for his record.

Maximum time for issue of Last Pay Certificate : The Last Pay Certificate shall be issued normally within four days of the receipt of the charge report and in any case within a maximum period of ten days. In case the Certificate is not received by the Government servant within the said period, the Government servant shall report the matter to the Head of Department.

Rule 148 : Payment in absence of Last Pay Certificate : The Head of Office may authorise payment of pay and allowances to a Government servant who has not received Last Pay Certificate, for a period of three months in the first instance on the basis of a statement given by Government servant indicating details of pay and allowances last drawn, all kind of recoveries and net amount payable. In exceptional cases he may extend this facility for a further period of three months after recording reasons.

Rule 149: **Payment of Pay/Leave Salary for old post at new place of transfer :** In case of transfer the pay/leave salary due in respect of the old post, which has not been drawn at the time of transfer, may be drawn at the next place.

III – BILLS OF GOVERNMENT SERVANTS AND OTHER INSTRUCTIONS

Rule 150: Preparation of Bill : ²[(1) Bills for pay, fixed allowances (permanent T.A., House Rent, Conveyance allowance, etc.) and leave salary shall be prepared separately for permanent and temporary establishments and All India Service Officers in System Generated New Form No. GA 36 for Regular Salary Bill, New Form Nos. GA 36 A - Salary Arrear Bill, GA 36 B - DA Arrear Bill, GA 36 C - Surrender Bill, GA 36 D - Surrender Arrear Bill, GA 36 E - Bonus Bill, GA 36 F - Leave Encashment Bill, GA 36 G - Leave Encashment Arrear Bill, GA 36 H - Salary Bill - Reverse Deputation, GA 36 I - Salary Bill - Re-employment : Fix Pay, GA 36 J - Salary Bill - Re-employment : Pay Minus Pension, GA 36 K - Pay/Honorarium Bill : Government Employee, GA 36 L - Pay/Honorarium Bill : Nominated Members/Authority, GA 36 P - Interest Subvention on House Building Advance, GA 36 Q - Interest Subvention on Conveyance Advance except as provided otherwise, the name of every substantive and officiating or temporary Government servants shall be shown against each post, and against each temporary post shall be noted the sanction thereof alongwith the period for which the post is sanctioned.

The rate of pay claimed shall be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated against the names of the Government servant in the body of the bill.]

(2) In case the salary bills are prepared on a computer, the computerised statements showing amount of pay, etc., deductions alongwith relevant schedules and net amounts payable shall take the place of the inner part of the form.

(3) The various sections comprising the establishment shall be shown separately, the description of each section; as well as the sanctioned number of posts included therein bend prominently written in red ink at the top.

(4) The Drawing and Disbursing Officer shall ensure the receipt of sanction to the posts in time. In case where valid sanction exists but he does not mention it in the bill, he must certify on the bill that proper sanction has been received from the Competent authority.

(5) An Establishment Register to record details of pay and allowances paid to a Government servant shall be kept in Form G.A. 74.

I[(6) Preparation of on-line bills –

(A) Mode of operation –

- (i) Online –This would be fully web based online software and authorized persons would use it by login into pay manager portal.
- (ii) One time Master data would be prepared by DDOs in respect of all employees posted in their office and will be submitted online in Pay Manager. DDOs will retain the hard copy of the master data.
- (iii) In future whenever there is any change, whatsoever, in the Master data supplied earlier, the revised information shall be updated on the system by DDOs.

(B) Submission of Bills in Treasuries/sub treasury -

- (i) All salary bills including arrear bills will be prepared on computer in the Performa available at Pay manager portal. There will be two parts of bill – outer sheet and inner sheet.
- (ii) DDO will prepare two copies of outer and Inner sheet. One copy will be retained as office copy and second duly signed copy will be sent to Treasury along with online submission of the bill.
- (iii) DDO will discharge the bill before sending it to Treasury.

1. Inserted vide Circular No.20/2013 dated 11.9.2013

2. Substituted vide Circular No.11/2016 (effective from 1.1.2017) dated 4.10.2016 for -

"(1) Bills for pay, fixed allowances (permanent T.A., House Rent, Conveyance allowance, etc.) and leave salary shall be prepared separately for permanent and temporary establishments and All India Service Officers in Form G.A. 76 except as provided otherwise, the name of every substantive and officiating or temporary Government servants shall be shown against each post, and against each temporary post shall be noted the sanction thereof alongwith the period for which the post is sanctioned.

The rate of pay claimed shall be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated against the names of the Government servant in the body of the bill."

Rule 150 (1) again substituted vide Circular No. 04/2025 dated 17.03.2025 for -(1) Bills for pay, fixed allowances (permanent T.A., House Rent, Conveyance allowance, etc.) and leave salary shall be prepared separately for permanent and temporary establishments and All India Service Officers in System Generated New Form No. GA 36 for Regular Salary Bill, New Form Nos. GA 36A - Salary Arrear Bill, GA 36B - DA Arrear Bill, GA 36C - Surrender Bill, GA 36D - Surrender Arrear Bill, GA 36E - Bonus Bill, GA 36F - Leave Encashment Bill, GA 36G - Leave Encashment Arrear Bill, GA 36H - Salary Bill - Reverse Deputation, GA 36I - Salary Bill - Re-employment : Fix Pay, GA 36J - Salary Bill - Re-employment : Pay Minus Pension, GA 36K - Pay/Honorarium Bill : Government Employee and GA 36L - Pay/Honorarium Bill : Nominated Members/Authority except as provided otherwise, the name of every substantive and officiating or temporary Government servants shall be shown against each post, and against each temporary post shall be noted the sanction thereof alongwith the period for which the post is sanctioned.

The rate of pay claimed shall be noted and when pay is drawn for a portion of a month only, the number of days for which it is claimed shall be stated against the names of the Government servant in the body of the bill.]

- (iv) DDOs will have all the details of allowances and deductions etc. entered in the system in hard copy and keep it for use of permanent record.
- (C) **Forwarding the bills to the Treasuries and sub Treasuries** - Authorized bills from the DDOs would be forwarded to respective Treasuries and sub treasuries. If the bills are objected from Treasuries the same will be available to DDO on Pay manager Portal for removing objection and hard copy of the bill will also be returned to DDO for making necessary corrections.
- (D) **Passing of bills** – Treasury/Sub-Treasury will tally hard copy of the bill with data submitted online before passing the bill.
- (E) **Authentication of bills and payment.**
 - (i) Treasury or Sub Treasury will authenticate the bills and send electronic data to the banks for payment. Cheques will also be issued in case of any problem in electronic payment or if the account of the employees are in the banks not having Core banking Solution.
 - (ii) Bank would credit the salary amount in the accounts of the employees and would send e-scrolls along with physical scrolls to the Treasuries and sub-Treasuries. Treasury voucher number would be generated by the system and authentication of payment will be available on pay manager portal.
 - (iii) Treasury will provide deduction details to the concerned accounting departments such as State Insurance, General Provident Funds, New pension Scheme, Group Insurance, LIC, LTA etc. Such information may be sent to the concerned departments monthly or as frequently as required.
 - (iv) DDOs will provide annual statement of payments and deductions generated through the system to each employee in form of GA-55-A as well as in form No. 16 for Income Tax purpose.]

Note : The claim for house rent allowance shall be supported by certificates in Forms G.A. 84 and 85.

Rule 151 : **Drawl of leave salary not sanctioned** : If for any reasons, the leave salary admissible to a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty shall be entered in the money column of the form which is intended to show leave salary, the amount being left unpaid and treated as held over pending the fixation of the amount of the leave salary.

Rule 152 : **Pay during wilful Absence or on Extra-ordinary Leave** : If a Government servant is wilfully absent from duty or proceeds on extra-ordinary leave from a date subsequent to the date on which bill of pay and allowances of a particular month in respect of Government servants is sent to the treasury, the Drawing and Disbursing Officer shall ensure that no payment of pay and allowances for the whole month is made to such a Government servant. The proportionate amount of pay and allowances for the period of such absence or extra-ordinary leave so left undisbursed, shall be dealt with under Rule 193.

Rule 153 : **Entries in Money column of the Bill :** The entries in all the money columns of the bill shall be totaled separately under each section and the totals written in red ink. The totals shall be checked by some responsible person other than the clerk preparing the bill who will sign/initial entries in token of his check.

Rule 154 : **Absentee Statement :** The monthly salary bill shall be supported by an absentee statement in Form G.A. 90 if any Government servant 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 whether any officiating arrangements have or have not been made against it.

Note : Whenever an absentee statement accompany a salary bill, printed certificate not required on the salary bill should be struck out.

Rule 155 : **Increment Certificate :** (1) Periodical increment certificate in Form G.A. 92 shall be appended to the salary bill whenever increments are drawn by Government servants. Either of the certificate printed on the periodical increment certificate shall be retained while granting increments after deducting period of suspension for misconduct, etc., and absence on leave without pay or otherwise.

(2) Necessary entries shall be made in Register of Increments in Form G.A. 93.

Rule 156 : **Honorarium of Overtime :** Subject to any general or special orders issued by the Government in this behalf, every bill in which honorarium for overtime are claimed shall contain a certificate of the Head of Office to the following effect:

Certified that :

- (a) The men for whom honorarium for overtime is claimed in this bill have actually earned by working overtime;
 - (b) The periods for which honorarium for over time is claimed in this bill has been checked with the initial records and found correct;
 - (c) The honorarium for overtime is claimed at the rates sanctioned by competent authority; and
 - (d) The honorarium for overtime has been taken into account in calculating the income tax due from the Government servants noted in this Bill.
- (2) In cases in which over time is paid out of fees recovered from private parties and credited in the Public Account, Drawing and Disbursing Officer shall certify on the bill that the prescribed fees have been realised and credited into the treasury.

II – DEDUCTIONS FROM BILLS

Rule 157 : **Deduction from Bills :** It will be duty of Drawing and Disbursing Officer to make various deductions regularly from salary bills, on account of income tax, house rent/furniture/garden rent, motor garrage, loans and advances, court attachment, dues of co-operative societies, overpayments, recovery due for losses insurance, provident funds, etc., the particulars of such deductions shall be given in the respective schedules to be appended to salary bills.

Rule 158 : **Income Tax :** (1) Deductions from salary bills on account of Income-tax shall be made strictly in accordance with the relevant provisions of Income-tax Act, 1961 (Act 43 of 1961), as modified from time to time and the rules and orders issued thereunder and a Schedule in Form G.A..... appended to salary bills.

GF&AR Part-I

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- (2) A statement of income tax deductions shall be enclosed with the salary bill for the month of February each year in form G.A. 83.

Rule 159: **Certificate of Deductions of Income Tax :** The Drawing and Disbursing Officer, as required under Section 203 of the Income Tax Act, 1961 shall grant a certificate of deductions of Income Tax at source to the person from whose salary or pension is deducted in the form No. 16 (Form G.A. 82-A) appended to the Income Tax Rules, 1962 in accordance with the conditions prescribed therein. The certificate shall be given annually or earlier of the time of transfer or termination of services etc.

Rule 160 : **House Rent/Furniture/Garden Rent :** (i) The Executive Engineer, P.W.D. (B&R) or any other authority incharge of Government residential buildings shall intimate the particulars of accommodation allotted or occupied by a Government servant in Form G.A. 86-A to the concerned Drawing and Disbursing Officer, who draws his salary bill.

- (ii) On receipt of the information from the Public Works Department (B&R) or any other authority referred to in sub-rule (1) (i) above, the Drawing and Disbursing Officer who draws the salary bill of the Government servant shall recover the rent on the basis of percentage of emoluments or otherwise in accordance with the provisions contained in Rajasthan Civil Services (Determination of Rent & Recovery) Rules as amended from time to time.

For this purpose Drawing and Disbursing Officer shall prepare a consolidated schedule of House/Furniture/Garden Rent recoveries in Form G.A.86 in triplicate, one copy of the recovery schedule shall be attached to the salary bill sent to the Treasury, second copy shall be sent to the concerned Executive Engineer, P.W.D. or any other concerned authority after encashment of the salary bill not later than 7th of a month following the month to which salary relates. The third copy shall be retained with the office copy of the salary bill for record in his office.

¹[(iii) In the case of Drawing and Disbursing Officers presenting their salary bills at Jaipur (Collectorate, Secretariat and Assembly), Ajmer, Kota, Bundi, Jodhpur, Bikaner and Udaipur Treasuries they will enclose rent recovery schedule in Form No.G.A. 86 in duplicate with the salary bills.]

- (iv) The Drawing and Disbursing Officer shall make recoveries without entertaining objections from Government servants on account of demand for rent made by P.W.D.
- (v) The Executive Engineer or any other authority concerned shall, on receipt of the copy of the recovery schedule from the concerned Drawing and Disbursing Officer, check it to ensure that the amount of rent recovered from the salary bill on the basis of emoluments is correct before posting the amount of the recovery in the individual ledger account of the concerned Government servant. The work of posting of recoveries shall be completed in the month in which the recovery statement is received.
- (vi) It shall be the duty of the Executive Engineer or any other authority concerned to ensure that total amount of recoveries made on account of house/furniture/garden rent pertaining to a particular month posted in individual ledgers agrees with the total credits afforded to receipt head in the Treasury accounts, and for this purpose he shall obtain a certificate of verification from the concerned Treasury. In case of difference between the figures of credits booked by the Treasury and those posted by him, he shall take up the matter with Treasury for reconciliation of the differences.

1. Substituted vide Circular No. 12/2023 dated 26.09.2023 for - "(iii) In the case of Drawing and Disbursing Officers presenting their salary bills at Jaipur (Collectorate, Secretariat and Assembly), Ajmer, Kota, Bundi, Jodhpur, Bikaner and Udaipur Treasuries they will enclose rent recovery schedule in Form No.G.A. 86 in duplicate with the salary bills. One copy of the schedule will be detached at treasury after the receipt of vouchers from the Bank with the daily account of the Bank. The concerned Treasury Officers would arrange to deliver the detached schedule to the clerk of the Public Works Department authorised for this purpose as and when he visits the treasury to collect the schedules."

Rule161: **Short Term Advances:** The Drawing and Disbursing Officer shall ensure recoveries of all kinds short terms advances paid to the Government servant like Food Grain, Festival, Cycle, etc., and other advances like advance on tour/transfer, leave salary advance, advances for deputation to training, etc.

Rule 162: **Attachment of Pay and Allowances for 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 Head of Office/Drawing and Disbursing Officer to see that the proper deduction is made in satisfaction of such order from the salary or leave salary payable within or outside India of the Government servant concerned.

- (2) The extent to which the salary 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.
- (3) The following property is liable to attachment in execution of a decree :- Salary to the extent of the first four hundred rupees and two thirds of the remainder in execution of any decree other than 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.

- (4) Salary would mean total monthly emoluments excluding allowances declared exempt even though the same may be drawn in parts.
- (5) **Allowances Exempted :** The following allowances payable to a Government servant have been declared to be exempted 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 on localities considered by the Government to be expensive localities, including hill stations;
 - (v) All house rent allowances;
 - (vi) All allowances granted to provide relief against the increased cost of living; and
 - (vii) All amounts paid by way of reimbursement of medical expenses.

Note : Recovery on account of Court attachment shall not be made out of subsistence allowance paid to the Government servant.

- (6) Recoveries made shall be watched through the Register of Special Recoveries in Form G.A. 61 and detailed in schedule in Form G.A. 88.
- (7) The Court order of attachments is a judicial order and it is not proper to carry on correspondence with the court in regard to the validity of the order.

The Drawing and Disbursing Officer/Government servants are, therefore, prohibited to enter into correspondence with the courts, a proper course for a Government servant who wishes to object to the attachment is to do so by making formal application to the court. However, the cases falling under the purview of order xxi Rule 48 C. P. C. (5 of 1908), where the attachable portion of the salary or allowances of a Government servant portion of the salary is already being withheld and remitted to a court in pursuance of previous and unsatisfied order of an attachment, the Drawing and Disbursing Officer shall return the subsequent order to the court with a full statement of all particulars of the existing attachment.

- (8) The notices of the order of attaching the salary of all Government servants shall be sent to the Head of office of the office in which the officer is posted in case the Government servant is transferred to another office.

Rule 163: **Action on receipt of subsequent 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 Drawing and Disbursing Officer so long as the total amounts recoverable with reference to the attachment orders is within the maximum limits prescribed in rule 162.

- (2) If a new attachment order has the result of increasing the amount beyond the maximum limits prescribed, the Drawing and Disbursing Officer shall return the attachment order to the court concerned with a statement showing :-
- (i) particulars of the existing attachment,
 - (ii) particulars of the amount withheld and paid into the court concerned upto date, and
 - (iii) amount remaining uncovered.
- (3) **Formula for Calculation of Attachable Amount :** In accordance with the above provisions, the maximum amount attachable by a Civil court 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 Rule 162) and, if the Government servant is under suspension, any subsistence allowance made to him, are represented by Y, the net amount attachable, if any, is X – Y – 400.

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Rule 164: Recoveries from 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, and dues of Co-operative Societies and debts due to Government shall be made from the non-attachable portion of the Government servant's salary.

Without prejudice to the appropriate provisions of the law as contained in Rule 48 of order XXI in the First Schedule to the Civil Procedure Code, 1908, as amended by the Civil Procedure Code (Amendment) Act, 1939 (Act XXVI of 1939), the procedure to be following by Drawing and Disbursing Officers in making recoveries from salary of Government servants of amounts in compliance with attachment orders issued by Courts, shall be regulated in accordance with the following rules :-

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

(2) In cases in which a Government servant does not sign the acquittance roll and intentionally allows his pay to remain unpaid in order to evade payment on account of an attachment order issued by a court of law, the Drawing and Disbursing Officer may draw the salary in satisfaction of the attachment order, subject to the prescribed restrictions and remit the amount to the court concerned.

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

Note : The cost if any, of remittance to a Court or money realised under attachment order shall be deducted from the amount realised and the next amount remitted to the Court.

V – OTHER DEDUCTIONS

Rule 165 : The following deductions shall be made in accordance with the instructions given below :-

State Insurance Premium/Loan : (1) (i) That the schedule of deductions in the form prescribed by the State Insurance & P.F. Department shall contain policy number and name of the Government servant correctly against the Government Servant concern.

(ii) In case of salary being paid for the first time, First deduction form duly filled and subsequent Declaration Form in case of change of slab of Premium due to increased pay, etc. shall be attached with the salary bill for the month of March, paid in April.

Provident Fund Contribution/Loan: (2) (i) Application form given by the Government servant shall be attached with the first salary bill when the deductions are being made for the first time. Account number and name shall be mentioned in the schedule of deductions correctly against a Government servant.

(ii) Separate schedule in Form G.A. 77-78 of deductions shall be prepared for each scheme like General Provident Fund, all India Service Officers, P.W.D.(B&R), Work Charged Contributory Provident Fund, Ex-Jodhpur State Government Servants Contributory Provident Fund, etc.

Note : The Drawing and Disbursing Officer shall once in a year, verify the correctness of insurance policy number and Provident Fund Account number and amount of policy/contribution and ensure correct recording of entries in the respective schedules.

Long Term Advances – House Building and Motor Conveyance Advances: (3) (i) The Account of House Building and Motor Conveyances (other than camel and cycle) advances sanctioned to the Government servant shall be maintained by the concerned Treasury Officer, in the manner given below. Copy of sanction for such advances shall be sent to them by the sanctioning authority.

(ii) The Drawing and Disbursing Officer shall send bill for such advances in duplicate by making "**Original**" in one copy and "**Duplicate Not For Payment**" in second copy. The Treasury Officer shall return the Original bill for arranging payment to the concerned Government servant.

(iii) The Drawing and Disbursing Officers of departments like Command Area Development, etc., who do not get their salary bills passed from the Treasury but draw amount by cheque shall also prepare bill in duplicate as above and get it passed from the concerned treasury.

(iv) The Drawing and Disbursing Officer while making recoveries shall ensure mentioning of the correct account number allotted by the Treasury against Government servant in the schedule of deductions of such advances in Form G.A. 87.

(v) The Drawing and Disbursing Officer who do not draw bills on treasury shall ensure recovery of advances by depositing the amount together with interest in the bank conducting treasury business by challan and send copy of received challan to concerned treasury maintaining account of advances.

(vi) The amount of advances and interest recovered thereon shall be deposited in the accounts head "**7610-Loans & Advances to Government Servants** and **0049- Interest Receipts**" respectively.

Adjustments of Missing Credits of House Building Advances/Motor Conveyance Advance: (4) Missing credits on account of House Building Advances/Motor Conveyance Advance shall be settled in the Treasuries. The Concerned Treasury Officer shall on the basis of Deduction Certificate issued by the Drawing and Disbursing Officer under **Rule 177** credit the amount of missing recoveries to the accounts of the loans and debit the amount to the suspense head "**8658 suspense account Suspense Civil-H.B.A./M.C.A. Suspense**". A separate Register for such adjustments shall be maintained in the Treasury and appropriate transfer entry shall be made on the last working day of the month in the Treasury account.

Recovery of Advance Hazard Fund: (5)(i) The contribution on account of advance Hazard Fund Rules,1971 shall be recovered by the Drawing and Drawing Officer at the prescribed rate from the salary bill of the concerned Government for the month of March preceding by the 10th April of the Year. The contribution shall be calculated on the balance amount of House Building and Conveyance Advance (who opts to contribute towards the fund) outstanding on 31st March of the Year.

(ii) **Upkeep of Accounts:-** The details accounts shall be maintained in the office of the Director, Treasuries and Accounts, Rajasthan, Jaipur. The Treasury Officers would ensure that due recoveries have been made from the salary bill of the concerned Government servant and receipts on this account are properly accounted for to the fund.

(iii) **Mode of Recovery:** The Contribution shall be recovered from the monthly salary bill of a Government servant by the Drawing and Disbursing Officer and necessary schedule as prescribed by the Director of Treasuries and Accounts, Rajasthan, Jaipur shall be appended to the salary bill from which contribution to the fund is recovered.. The Drawing and Disbursing Officer shall ensure that Schedule of deductions contains correct account number as allotted by the Director of Treasuries and Accounts, Rajasthan reference of advances and the name of the Government servant.

(6) **Food Grain Advance /Advance for Solar Cooker/Cycle/Camel advances:** The amount of advance and interest thereon shall be recovered through monthly salary bills. The Drawing and Disbursing officer shall attach to the salary bill a schedule prescribed for the purpose of recoveries.

¹[(7) **Pensioners Medical Relief:** The recovery of contribution on account of Rajasthan Government Health Scheme Fund at the rate prescribed by the Government from time to time shall be made from the salary bills and shown in the prescribed schedule.]

²[(8) **Rejected (Failed/ Unsuccessful) Transactions from RBI e-kuber portal :**

(i) After receipt of return notification from RBI, e-Kuber portal, the "Rejected (Failed/unsuccessful) Transactions" will be credited under Suspense Head 8658-102-(15)-Unsuccessful e-payment through Adjustment challan [form GA-120] generated by respective Treasury officers. At the time of clearance of Suspense Head 8658-102-(15), the same head will be minus credited by contra credit to Head 8670-113-(01) through reference number. Challan number will be given after receipt of bank-scroll from RBI e-Kuber.

(ii) After generation of challan number, these transactions will be reflected at concerning DDO's login at paymanager portal of IFMS. There will be two options for DDO's to clear the suspense:-

1. Substituted by Circular No.05/2021 dated 5.4.2021 for -

*"(7) **Pensioners Medical Relief:** The recovery of contribution on account of Rajasthan Pensioners Medical Relief Fund at the rate prescribed by the Government from time to time shall be made from the salary bills and shown in the prescribed schedule."*

2. Added by Circular No.11/2020 dated 10.8.2020.

(a) **By making payment Advice:** DDO's will prepare a e- Advice (Form GA 120-A) after making required necessary corrections in payment details of rejected transactions and will send it to treasury. The treasury will prepare a consolidated bill for these e-Advices (Form GA 120-B).

(b) **By making Book Transfer Advice:** DDO may initiate a adjustment advice to transfer the amount of rejected transaction(s) in concern budget head from which it was originally drawn (Form GA 120-C). The treasury will prepare a consolidated bill for these e-Advices (Form GA 120-D).

(iii) The rejected (failed/unsuccessful) transactions from RBI e-kuber which were credited to suspense head 8658-102-(15) will not be allowed to be parked in the suspense account beyond 60 days from the date of drawal (date of scroll from RBI for un-credited transactions) and it shall be transferred to minus of concerned expenditure head by respective Treasury Officers **in the same financial year**. However the uncredited /failed amount drawal in the month March or for whom 60 days limit not completed upto 31 March may be allowed to be retained till 10th of April. There after Treasury Officer will prepare miscellaneous bill (GA-120- D) to clear the suspense head according to the provision of F D (Budget) circular dated 3.7.2018 The amount credited in suspense head 8658-102-(15) may be transferred in minus of concerned exp. head by Drawing and Disbursing Officer before 60 days.

(iv) Such payments of employee related claims, rejected by RBI due to incorrect bank details and correction e-Advice(Form GA 120-A)was not processed in due time i.e. 60 days due to some reasons, and amount of that claim was transferred again in service head from which it was originally drawn, because due to some security reason these claims can not be re-processed again in paymanger/pripaymanager, hence DDO can draw these claims through e-Kuber Miscellaneous Bill for rejected and unpaid payments (Form GA 120-E).

(v) All DDO's shall maintain a Control Register of Transactions Rejected by RBI in Form GA120-F.]

(9) (A) Tax Deduction at Source (TDS) in individual process and its deposit by Drawing and Disbursing Officer:

(i) The DDO shall prepare the Bill/ online bill based on the Expenditure Sanction. The Expenditure Sanction shall contain the (a) Total amount, (b) net amount payable to the Contractor/Supplier/Vendor and (c) the 2% TDS amount of GST. Sanction number and date along with point number (a), (b), (c) and CPIN number shall be part of respective GA Forms used for vendor/ suppliers payments.

(ii) The DDO shall maintain a Register in GA-121-B- to keep record of all TDS deductions made by him during the month.

(B) GST-Tax Deduction at Source (TDS) in bunching and its deposit by Drawing and Disbursing Officer: DDO shall deduct the GST TDS from each bill for keeping it under the Suspense Head, (8658-00-139-00-00). The deposit of this bunched amount from the suspense head will be made on weekly, monthly or any other periodic basis but DDO shall completely be responsible to clear the booking of suspense head made through this process within the same month. If any delay is occurred by DDO, penalties will be levied on him as per the provisions of Section 51 of CGST/RGST Act. 2017 or the instructions issued for this purpose.

(i) DDO shall prepare the bill on IFMS for submission to the respective Treasury/ sub Treasury. In the bill, it will be specified the net amount payable to the Contractor, and 2% as TDS, Deduction schedules (in GA format 121 and 121-A) will also be generated through the system along with the bill for TDS (GA-121- C) deductions being made under 8658-00-139-00-00. The TDS amount shall be mentioned in the bill for booking in the suspense head(8658-00-139-00-00)/ NEFT/RTGS to RBI.

(ii) The DDO will be require to maintain a Record of the TDS so being booked under the suspense head in GA-121-B.

(iii) The DDO shall be responsible to clear all of the amounts of GST-TDS deductions parked under Suspense Head 8658-00-139-00-00 upto the 3rd working day of succeeding month.]

Rule 166 : Recovery of dues of Co-operative Societies: ¹[(1) Recoveries from salary of Government servants, on account of dues of Co-operative Societies, Act where such Act imposed a statutory obligation on Government to make such deduction, shall be made by Drawing and disbursing officer.

If DDO are making deductions towards Employee Co-operative societies through salary or making any other deduction of this nature. the process for sending these deductions for e-payment through treasuries would be as follows :-

- (i) The employees Co-operative society (including other deduction) will have its bank account in the agency bank which is associated with the treasury/sub-treasury as agency bank. Treasury while sending electronic payment file to the bank will also provide facility for electronic payment employees Co-operative society .
- (ii) Deduction on account of employee's co-operative society will not be a part of salary bill or Treasury's monthly accounts nor will treasury maintain any ledger for it. DDO and employee's co-operative society will be responsible for maintaining their record.
- (iii) P.D. A/C which are Operational in Treasuries for employees co-operative societies will be closed and these societies will require with drawing their balance from P.D. Account.]

(2) The following procedure shall be followed in this regard: On receipt of list of Government servants who have executed agreements with the Society permitting monthly deductions being made from their salary for the dues of Co-operative Societies, the Drawing and Disbursing Officer shall prepare a schedule in the prescribed form in triplicate stating therein the reference to the list received from the Society concerned. The schedule shall be attached to the salary bill presented to the treasury.

(3) The Treasury Officer on receipt of paid Voucher from the Bank will detach the schedule of recovery and send original copy to the Drawing and Disbursing Officer, the second copy to the Society concerned, and the third copy shall be kept with the paid salary bill.

(4) The Treasury Officer shall adjust the recovery and credit the amount to the Personal Deposit Account of the Society concerned to be opened under competent sanction in the treasury concerned.

Rule 167 : Recoveries from Subsistence Allowance : (1) **Compulsory Deductions** : Recovery of the following deductions which are compulsory shall be enforced from the subsistence allowances :-

- (i) Income Tax;
 - (ii) House rent, furniture and garden rent; and
 - (iii) Repayment of loans and advances;
- (2) Optional Deductions : Recovery of the following deductions which are optional shall not be made except with the written consent of the Government servant:-
- (a) Premium due on State Life Insurance Policies;
 - (b) Amounts due to Co-operative Societies/Stores and Co-operative Credit Societies; and
 - (c) Refund of advances taken from General Provident Fund.
- (3) Deductions not to be made:
Deductions of the following nature shall not be made :-
- (i) Subscription to a General Provident Fund;
 - (ii) Amounts due on Court Attachment; and
 - (iii) Recovery of loss to Government for which a Government servant is responsible.

(4) As regards recovery of overpayments, the Head of Office shall, exercise discretion to decide, whether the recovery should be held wholly in abeyance during the period of suspension or it should be effected at full or at reduced rate, depending on the circumstances of each case. Such recovery should not ordinarily be made at a rate greater than one third of the gross amount of subsistence allowance and other allowances and other allowances admissible under rule 54 of Rajasthan Service Rule.

Rule 168 : Recoveries of dues of Circuit Houses/Rajasthan House/Bikaner House, New Delhi : On receipt of intimation from the Manager, Circuit Houses, recoveries from the salary of Government servant on account of dues of Circuit Houses, etc. shall be made by the Drawing and Disbursing Officer giving full details of the dues in each case. In case the Drawing and Disbursing Officer does not make recovery, the Treasury Officer will not pass the bill of the Government servant, if such request for recovery is made by Special Secretary to Government, General Administrative Department unless recovery is made from the salary bill by the Drawing and Disbursing Officer.

Rule 169 : Recoveries of rent of Evacuee Properties, Motor Garage, etc.: In the case of Government dues like rents of evacuee properties, claims of Motor Garage Department, etc., the department concerned shall normally effect the recoveries of the dues in cash. If however, the amounts fall in arrears and the Government servants do not pay the dues regularly, a special request may be made to the Director of Treasuries and Accounts, Rajasthan to effect recoveries at source who will issue necessary instructions to the Treasury Officers to deduct the amount from salary bills of the Government servants concerned.

Note : For the purpose of rules 168 and 169 specific request to Director, Treasuries and Accounts, Rajasthan, to arrange recoveries through treasury shall be made only when the Government servants does not deposit the amount even after repeated notice.

Rule 170 : Recovery of Interest for withholding unspent balances of advances : In case where temporary advances are given to the Government servants for purposes of small stores or for meeting petty office expenses either out of permanent advance or out of amount drawn on Advance bill to meet specified objects of expenditure or in respect of advances of personal claims like T.A. medical charges, etc., it shall be the duty of Government servant to render accounts and deposit unspent balance promptly soon after the purpose is accomplished or with in period prescribed if any.

If the accounts of such advances together with unspent balances, if any, is not given/paid within maximum period of four weeks or it is retained beyond period prescribed by the Government for advances drawn on Advance Bill in individual cases under rule 219 of these rules, the amount shall be recovered directly by the Cashier without making any reference to the Government servant from the salary of such Government servant together with interest @ 18% per annum thereon.

The provisions of this rule shall equally apply to imprest or Temporary advance given in Forest and Public Works Department for meeting current expenditure on works or for payment to labourers against passed bills. The amount of imprest kept without any utilisation on the object for which it was given and refunded in cash after being retained by a Government servant and the unpaid amount of imprest on closure of accounts and temporary advance not refunded within a period of four weeks or at the time of rendition of account of temporary advance shall also bear above rate of interest and the balance retained recovered from the salary in the manner provided above.

Rule 171 : Audit Objections and Recoveries : Every Drawing and Disbursing Officer shall attend promptly to all objections and orders of recoveries communicated to him by the Accountant General or Financial Adviser/Chief Accounts Officer/Sr.Accounts Officer/Accounts Officer posted in the Departments. Power to waive recoveries by C.A.O./Sr.A.O./A.O. have been given in the Delegation of financial powers.

¹[**Rule 172.** (1) In all cases where the excess, irregular and unauthorised payments made to any employee and come to the notice by Audit of Accountant General/Internal Audit or departmental officers, in the process of recovery a show-cause notice may be issued to the concerned employee informing him about the grounds of recovery and stating the intention to recover such excess payment. Representation/protest against the Show Cause Notice may not ordinarily be considered if submitted later than one month after date of receipt of the show cause notice by aggrieved Government servant. After consideration of representation if any, made by the employee, with the consultation of senior most Accounts Personnel posted in the office, the Head of Office will follow the following procedure as mentioned below :-

- (a) If the Head of Office sees merit in the representation of aggrieved Government Servant than he will forward the representation with his comments to the concerned Audit authority who raised the Audit objection for his decision. The decision of Audit authority shall be final.
- (b) If the Head of Office does not see any merit in the reply of aggrieved Government Servant he will issue order to Drawing & Disbursing Officer to recover the said amount.

(2) If Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another Drawing and Disbursing Officer, the order of recovery shall be passed on to that Drawing and Disbursing Officer without delay.]

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1. Existing Rule 172 substituted vide Circular No.12/2025 dated 23.06.2025 -

"Rule 172. When the Accountant General or Financial Advisor/C.A.O./Sr.A.O./A.O. intimates in respect of disallowance or payment as unauthorised as pointed out in the audit/internal check report of the department. The Drawing and Disbursing Officer is bound not only to recover the amount disallowed without listening to any objection or protest from the Government servant but to refuse to pay it in future till the Accountant General or F.A./C.A.O./Sr.A.O./A.O. authorities the payments to be resumed.

- (2) *If Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another Drawing and Disbursing Officer, the order of recovery shall be passed on to that Drawing and Disbursing Officer without delay.*
- (3) *A Drawing and Disbursing Officer shall not when recovery is ordered, enter into any correspondence with either the Accountant General or F.A./C.A.O./Sr.A.O./A.O. or the Government servant concerned, it is*

foot note continued on page 58.

- Rule 173:** **Extent of Recoveries :** Recoveries shall not ordinarily be made at a rate exceeding one third of pay or subsistence allowance unless the Government servant affected has, in receiving or drawing the excess acted contrary to orders or without due justification.
- Rule 174 :** **Register of Recoveries :** A Register in Form G.A.60 shall be maintained by every Drawing and Disbursing Officer for recording all recoveries ordered as per rule 171 above. Separate columns shall be provided to show the name and office of the Government servant from whom the recovery is to be effected, the nature and amount of the over-payment and the method by which the over-payment has been adjusted.
- Rule 175:** **Waiving of recovery of Amount Disallowed:** Government may, for reasons to be recorded, waive the recovery of an amount disallowed by the Accountant General/C.A.O.. Sr.A.O./A.O. or otherwise found to have been overpaid to a Government servant, if :-
- (i) The amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it;
 - (ii) The enforcement of the recovery will, in the opinion of the competent authority, cause under hardship, or it will be impossible to effect the recovery; and
 - (iii) Where the overdrawal of the emoluments of the nature of the pay, as defined has been occasioned by delay in notifying reversion; and
- (2)(i) Recoveries should be waived on grounds of undue hardship or distress in genuine cases and not merely on ground that the over payment was made in good faith and that recovery would cause hardship.
- (ii) Sanctions to waive recovery shall be sent to the Accountant General.

- Rule 176 :** **Recoveries on account of disallowance – Procedure :**(1) Deductions on account of sums disallowed from pay, Travelling Allowance, Medical charges etc., by the Accountant General, or F.A./Chief Accounts Officer/Senior Accounts Officer/Accounts Officer as per rule 171 and 172 shall be made as per their instructions.

foot note of Rule 172 from page 57:

his duty to promptly carry out the orders he has received, and to leave the person aggrieved to refer the case to the proper authority.

(4) Representations and protests against recoveries ordered by the Accountant General or F.A./ C.A.O./Sr.A.O./A.O. may not ordinarily be considered by the Administrative authorities if submitted later than three months after the date of receipt of the intimation by the aggrieved Government servant. This provision does not absolve the Drawing and Disbursing Officer from the duty of enforcing immediately the recovery under this rule.

(5) In case recoveries are not made by the Drawing and Disbursing Officer on the orders of F.A./ C.A.O./Sr.A.O./A.O. the C.A.O., Sr.A.O./A.O., shall have power to write to the Treasury Officer concerned to effect recovery and the Treasury officers shall be bound to make such recoveries.

(6) When a Government servant is under suspension and is in receipt of subsistence grant, the recovery order in respect of any over payment caused to him in the past shall be issued by Accountant General or F.A./C.A.O./Sr.A.O./A.O. in consultation with authority competent to place the Government servant under suspension. The aforesaid Administrative authority will exercise discretion whether recovery should be held wholly in abeyance or it should be affected at full or at reduced rate depending on the circumstances of each such case.

Note : The power delegated in this rule shall be exercised by F.A./C.A.O. only in the departments. Where there is no post of F.A./C.A.O., these powers shall be exercised by Sr.A.O. and A.O., where there is no post of Senior A.O./A.O. these powers shall be exercised by A.A.O."

Rule 172 again substituted vide order dated 26.08.2025 for -

Rule 172 : (1) In all cases where the excess, irregular and unauthorised payments made to any employee and come to the notice by Audit of Accountant General/Internal Audit or departmental officers, in the process of recovery a show-cause notice may be issued to the concerned employee informing him about the grounds of recovery and stating the intention to recover such excess payment. Representation/protest against the Show Cause Notice may not ordinarily be considered if submitted later than one month after date of receipt of the show cause notice by aggrieved Government servant. After consideration of representation if any, made by the employee, with the consultation of senior most Accounts Officer posted in the office, the Head of Office will issue order to the Drawing & Disbursing Officer to recover the amount.

(2) If Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another Drawing and Disbursing Officer, the order of recovery shall be passed on to that Drawing and Disbursing Officer without delay.]

- (2) The recovery of a sum disallowed from a salary, travelling allowance, and medical reimbursement shall be made from next salary bill, travelling allowance bill and bill for medical reimbursement respectively. In cases, however, if the Government servant does not within a month present any Travelling allowance bill or medical charges will the sums disallowed shall be recovered in cash for from his next salary bill.

Rule 177 : Certificate of deductions to be Conclusive Proof : (1) The Drawing and Disbursing Officer shall invariably issue an annual certificate of all kinds of recoveries including insurance and provident fund made from the salary bill of a Government servant in Form G.A.55-A by 30th June every year. Such certificate of recoveries will be treated as conclusive proof of evidence of the amount having been paid to the Government by deductions from his salary bill.

On production of such a certificate the Government servants shall be absolved of liability for such amount recovered.

The authority concerned shall locate the missing credit, if any and complete the concerned account of the Government servant on the basis of such a certificate. It will not be necessary for the authority to take recourse to second verification of such recoveries from own record or from Treasury account or call further information from Government servant. It will also form the basis of issuing "No Dues Certificate" when demanded or where necessary for settlement of claims at the time of finally quitting the service or otherwise. In case of incorrect certificate issued, the matter shall be reported to the Government for taking action against Drawing and Disbursing Officer who has issued the certificate.

- (2) In case certificate as mentioned in clause (1) (i) not available for past years, missing credits of Insurance and General Provident Fund shall be adjusted on the basis of certificate in the prescribed form given by concerned Government servant duly certified by his present Drawing and Disbursing Officer stating therein that the Government servant was not on extra-ordinary leave/commuted leave or placed under suspension or on deputation to other State, Boards, Corporation or other autonomous bodies, etc., during the period mentioned by Government servant in part "A" of certificate as verified from his Service Book/Leave File/ Personal File. The certificate shall be taken as conclusive proof of the recoveries having been made towards Insurance Premium or General Provident Fund Contributions.
- ¹[(3) In case of Panchayat Samiti/Zila Parishad employees and State Government employees working in Local Self Government Institution from whose pay recoveries are made towards insurance premium/GPF and deposited by Challans/Cheques in Treasury, a certificate in the forms at Part – 'A' and 'C' respectively may be obtained from the concerned employee. Such certificate should be duly certified on the form at Part-B in the case of Panchayat Samiti/Zila Parishad employees by his present B.D.O./Secretary, Zila Parishad and in the case of an employee of the Local Self Government/Institutions in the Form at Part – D by his Drawing & Disbursing Officer.

CERTIFICATE

PART – 'A'

(To be furnished by the Panchayat Samities/Zila Parishad employee only)

I.....S/o Shri..... employed in(Name of Office/Department) as..... (Designation) certify that the deductions towards State Insurance Premium/G.P.F. were made from my salary for the month/months detailed hereunder at the rate shown against each.

1.Added vide Circular No. 4/95 dated 9.1.1995.

Insurance Policey No./G.P.F. Account No.....

Sl. No.	Month/Months	Rate of premium recovery against State Insurance	Rate of contribution towards G.P.F.
1	2	3	4

I further certify :-

- (1) that the rate(s) of premium/contributions as shown above is/are correct to the best of my knowledge and belief.
- (2) that in the event of the rate of recovery having not been mentioned above, the premium/contribution adjusted by the State Insurance & P.F. Department on the basis of the last recovery immediately preceding the month of gaps (missing credit) and onwards shall be acceptable to me. If at any time it is found that the rate of recovery was different, the recoveries shall be adjusted by the State Insurance & P.F. Department at the revised rate on production of conclusive proof by me.
- (3) that in case of any excess amount paid to me as a result of adjustment of recoveries as above, I undertake to refund the same to the State Insurance & P.F. Department.

Signature of the Govt. Servant

Part – B

On the basis of his Service Book/Personal File/Leave File it is certified that the above incumbent was not on extra ordinary leave/commuted leave/placed under suspension or on deputation to other State/Corporation/Board etc., during the period mentioned by him in Part – 'A'. Recoveries made towards State Insurance Premium/G.P.F. contribution from his salary have been deposited vide challan/cheque in Treasury.

Signature of the D.D.O./Secretary, Zila
Parishad with seal of Designation.

Part – C
CERTIFICATE

(To be furnished by the State Government employees working in Local Self Government Institution)

I,S/o Shri employed in the State Government as(Designation) and working in.....(Name of Institution) certify that the deductions towards State Insurance Premium/G.P.F. were made from my salary for the month/months detailed hereunder at the rate shown against each :

Policy No./G.P.F. A/c No.....

S. No.	Name of month/ months	Rate of premium recovery against State Insurance	Rate of contri- bution towards General Provident Fund	Total amount of the challan or cheque through which the amount was deposited	No. & date of the challan or cheque vide which the amount was deposited.
				Premium/ Contri- bution	Premium / Contri- bution
1	2	3	4	5	6

I further certify that in case of any excess amount paid to me as a result of adjustment of recoveries as above, I undertake to refund the same to the State Insurance & P.F.Department.

Signature of the State Government employee
working in Local Self Govt. Institution.

Part - D

(To be furnished by the Drawing & Disbursing Officer of the Local Self Government Institution for the State Government employees working in the Institution).

Certified that the deductions towards State Insurance Premium/GPF against Policy/Account No.....of Shri.....S/o Shri.....were made from the salary for the month/months and deposited vide challan or cheque No.....date..... as detailed under :-

S.No.	Policy/ G.P.F.No.	Name and Designation	Month	Amount of the premium contribution in favour of the employee	Total amount of challan on cheque	No. & date of the challan or cheque vide which the amount was deposited
1	2	3	4	5	6	7

Signature of the D.D.O. of Local Self
Govt.Institution concerned with seal
of Designation.]

VI - PLACE OF PAYMENT OF PAY, LEAVE SALARY, VACATION PAY, ETC.

Rule 178 : Place of Payment - Pay and Allowances and/Leave Salary/Vacation Pay :

- (1) Save as hereinafter provided and subject to any special rule or procedure that may be prescribed by departmental regulations, bills for pay and allowances are ordinarily payable only at the treasury of the district in which the claim arises.
- (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 individual Government servant or class of Government servants of drawing a part of their pay at place other than the district treasury of their headquarters.

Provided that in such of the cases where any Drawing and Disbursing Officer has jurisdiction over more than one District, pay, leave salary/vacation pay and allowances of the staff posted in other district under his jurisdiction shall be drawn for payment from treasury where the office of Drawing and Disbursing Officer is located.

- (3) **Payment of Salary through Saving Bank Account :** The monthly salary of all the ¹[Gazetted/Non Gazetted] Government Servant shall as far as possible be paid only through the Bank. Each ¹[Gazetted/Non Gazetted] Government servant shall open Bank Account with the State Bank of India/Bikaner and Jaipur or other scheduled banks ²[deleted] and intimate the Drawing and Disbursing Officer his account number in the Bank. The

1. Substituted for [Gazetted] vide Circular No.1/96 dated 4.1.1996.

2. Deleted words [transacting cash business of the Government of Rajasthan] vide Circular No.20/2002 dated 11.11.2002.

Drawing and Disbursing Officer while drawing the regular salary bill, shall prepare a covering list indicating net amount of salary payable alongwith name of the Government servant and Savings Bank Account Number. The bill so prepared shall be endorsed in favour of bank after getting passed from the treasury, the Bank shall on the basis of covering list credit the respective accounts with the net amount of salary indicated therein on the due date of Payment of salary.

Other claims of pay and allowances may also be endorsed for credit in the account as provided above, if the Government servant so desires. This procedure will avoid handing of cash in the office and will eliminate risk of misappropriation etc.

¹[In case the Accounts of the employees are opened in the banks other than transacting cash business of the Government of Rajasthan, the clearing/commission charges, if any, shall not be borne by the Government.]

- ²[(4) A Government servant who is kept under awaiting posting orders has been treated as on duty under provision of Rajasthan Service Rules. During awaiting posting orders such Government servant shall be paid the pay and allowances against a clear vacant post at the rate at which he was drawing pay immediately before relinquishing/relieving charge of the old post. Such order shall be issued by the same authority who has issued awaiting posting orders. He shall not be allowed Conveyance Allowance or permanent Travelling Allowance during the period of awaiting posting order.]

Rule 179 : Payment to the Government Servant and Messenger : (1) Pay and allowances, (including T.A., Medical charges) leave salary/vacation pay shall be paid only upon the personal claims of the Government servant concerned, and to his personal receipt and not otherwise.

- (2) The Government servant may be allowed to receive payment through a messenger duly authorised by him to receive the money on his account, but there can be no endorsement on the bill to pay any such person and in such a case, the Government accepts no responsibility in respect of money, cheque or draft, that may be handed over to the messenger.
- (3) In case a Government servant who is unable to present himself in person to receive payment, claim may be paid to banker or agent duly authorised by him to receive the money and give legal quittance. Provided that the banker or the Agent holds a legally valid power of attorney to act on his behalf. In the absence of such a power of attorney, the Government servant desiring to receive payment through a banker or agent shall furnish the later with a legal quittance for the money claimed, signed by himself, which will have to be surrendered to the Drawing and Disbursing officer with a letter of authority for the payment to be made.

The banker or the agent shall also furnish a formal receipt (which need not be stamped) to show that the money has been actually received by him.

Rule 180: Payment through Agent - Leave Salary/Vacation Pay : (1) A Government servant claiming leave salary, vacation pay shall either appear in person at the place of payment or furnish a life certificate, signed by a Gazetted Government servant or person specified in Rule 309 of Rajasthan Service Rules, 1951 (Volume-I, Part-B). If he draws his leave salary/vacation pay through an authorised agent/bank, the agent/bank furnish the life certificate aforesaid, or execute an indemnity bond to refund overpayment under the provisions of these rules.

- (2) Government servants may make arrangements with their agents to draw their leave salary, vacation pay etc., either granting them power of attorney to enable them to do so, or leaving their bills duly completed and signed in the agents custody for collection, the agents in their turn giving the Government a bond of indemnity as a security against any loss in the case of over payments.
- (3) A Register of Power of Attorney (Form T.R.113) shall be maintained by the Drawing and Disbursing officer in the form prescribed in the Government Securities Manual and all cases in which the power of attorney has been granted shall be recorded therein.
- (4) The bond of indemnity which must be stamped, may be of the following form in the case of a firm or bank:- ***In consideration of our/their being permitted to draw the pay/leave salary of.....during his absence from.....we.....hereby engage in.....(here insert the name of bank) to refund the Government on demand any over payment that may be made to us/them as his agent/agent. It must be seen that the person signing the bond of indemnity has authorised to bind the firm or bank."***

1.Added vide Circular No.20/2002 dated 11.11.2002.

2. Added vide Circular No. 05/2019 dated 20.06.2019.

Rule 181: **Bond of Indemnity by Agent or Bank :** It will not be necessary for banks to execute separate bond for each individual, General Bond of indemnity shall be filled by the banks in the prescribed form under Rule 180 (4) above.

Rule 182: **Life Certificate not Necessary :** In the following cases life certificate will not be necessary :- (i) When the leave salary is claimed in the same bill at the duty pay for the period following that of leave salary; and

- (ii) When the leave salary is drawn after the report of resumption of duty on the expire of leave.
- (2) When separate bills for leave salary/vacation pay etc., relating to different portion are presented and paid simultaneously it is not necessary to furnish separate life certificate for the different periods.

Rule 183 : **Payment of Lunatics – Pay and allowances, Pension, Gratuity, etc.:** Pay and allowances of a person who is certified by a Magistrate to be a lunatic shall be paid in accordance with detailed provisions given below:

- (1) On receipt of information that a Government servant has been certified to be a lunatic, the Head of Office, in which the Government servant before his being certified to be a lunatic was last employed shall on the basis of the orders issued by the Appointing Authority, indicating the person(s) to whom and the proportion in which the pay and allowances admissible to the Government servant may be paid in accordance with the provisions of section 95 (1) of the Indian Lunacy Act, 1912, draw the pay and allowances of the Government servant in the appropriate salary bill from the treasury. The claim shall be supported by all the relevant certificates which the Head of the Office is required to furnish in the normal circumstances. However, in respect of the certificates which solely depend on the personal knowledge of the Government servant and which cannot be furnished in such cases, the Head of office shall record, if he is satisfied about the reasonableness of the claim, a certificate to the effect that the claim is not susceptible of verification but is considered reasonable.

If the Government servant is invalidated from service, the claim would be the last one and the requisite payment shall be made only after the Head of office has satisfied himself by reference to the concerned treasury, P.W.D. (B & R), Motor Garage and his own and his own records that no Government dues are outstanding against the Government servant.

- (2) The amount drawn in the manner stated above shall be paid to the person having charge of the lunatic in the proportion determined by the appointing authority and pay the surplus, if any or such part thereof; as he thinks fit for maintenance of such members of the lunatic's family as a dependent on him for maintenance and receipts obtained, stamped where necessary.
- (3) Where a Government servant has been invalidated from service and it is found that Government dues are outstanding against him even after the adjustment of his claims for pay and allowances, the same may be adjusted against the amount of the death-cum-retirement gratuity, if any.
- (4) The Head of Office making payments shall be discharged of all liability in respect of any amount paid in accordance with this rule.

Rule 184: **Provisional Payment of Pay and Allowances:** (1) In the following cases provisional payment of pay and allowances may authorised by the Government to a Gazetted Government servant for a period of three month in cases where delay is anticipated in issuing sanction:-

- (i) for the continuance of the post/appointment, and
- (ii) for the provision in the budget for posts created/extended, etc.;

- (2) The Head of the Department may likewise sanction provisional payment of pay and allowances to non-gazetted Government servants for a period of three months which will be subsequently adjusted and regularised when the sanction of the competent authority is received.

Rule 185: Pension and Leave Salary Contribution: (1) A Government servant on deputation to foreign service shall ensure that the foreign employer has sent his pension contribution either through deposit in the Bank/ Treasury (copy of receipted challan), draft or cheque at the end of financial year or at the end of deputation period whichever is earlier to the Director of Pension, Deptt. Raj. The Pension contribution for the preceding year may be sent upto 30th April of ensuing year without any penal interest.

- (2) The amount of pension contribution in case of its deposit through challan in the Bank/ Treasury shall be accounted for in head as below:-

"0071- Contribution and Recoveries Towards Pension And Other Retirement Benefits.

01- Civil.

101- Subscription and Contribution

1- Contribution for Pension &gratuity."

- (3) The pension contribution shall be recovered @ 12% of the maximum of the scale of the post held by the Government servant in his parent department. The pension contribution will be calculated for full month. Fraction of a month exceeding 15 days would be treated as full month and a fraction upto 15 days would be ignored.

Rule 186: Arrears payments: Arrears of pay, fixed allowances, leave salary shall be drawn, not on the regular monthly salary bill, but in a separate bill, the amount claimed for each month being entered separately with reference to the bill from which the charge was omitted or withheld, or on 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 arrears bill shall invariably be made in the office copy of the bills for the period to which the claim pertains, over the dated initials of the Drawing and Disbursing officer in order to avoid the risk of the arrears being claimed over again.

Subject to the conditions laid down in Rule-188 arrears bills can be presented at any time and may include as many items as are necessary.

Rule 187: Notwithstanding, the provisions contained in Rule-149, the arrears of pay and allowances, increment or leave salary etc. of Government servant, due in respect of the old post(s) which have not been drawn at the time of the transfer may be drawn and paid at the new head quarters or department . For this purpose the following procedure shall be followed:

- (1) A Government servant may get payment of arrears of pay and allowances becoming due after he joined at the new post from the new Drawing and Disbursing officer, where he is transferred, on the basis of statement furnished by him of pay and allowances drawn for the period involved in the arrears claim at the old place of posting. In such cases revised Last Pay Certificate shall not be necessary.

Such a statement shall be sent by the previous Head of Office within a fortnight from the date of receipt of letter from the present Head of office. In case of arrears becoming due at the time when he was at old post and not paid till he handed over the charge there, such statement shall as far as possible be given to the Government servant along with his Last Pay Certificate. In case of non-receipt of such statement within a month, the matter will be reported to the Head of the Department who would direct the previous Head of Office to send statement without any further delay. In case the statement is not received even after reporting it to the Head of the Department, the Government servant shall have option to report the matter to the Government.

- (2) The Drawing and Disbursing Officer who makes payment to such arrears claims shall be required to make an entry in the service book with a view to prevent drawl of double claim subsequently in the following form:-

"Certified that arrears claims for the period from..... to amounting to Rs..... (in words) on account of fixation of pay in revised pay scales or increment/leave salary etc. has been made vide Bill No. dated..... by the undersigned".

- (3) Payment of the increased rate of pay and allowances at the new place of posting caused due to approval of fixation of pay, grant of increment or sanction of special pay, etc., for the period as far as it relates to new post shall be made by the new Drawing and Disbursing Officer without insisting for obtaining payments of arrears claims first for the period relating to old post.

Rule 188: Time-Barred Claims: (1) Subject to the provisions contained in rule 90 to 94 of these rules, all petty claims of a Government servant other than that of pension and pay of an amount up to Rs. 50/- for more than 3 years old where the delay in submission is not adequately explained, shall be rejected forthwith.

- (2) The right of a Government servant to claim for travelling allowance including daily allowance shall be forfeited or deemed to have been relinquished if the claim for it is not preferred to the Head of Office within one Year from the date on which it become due provided that if there are sufficient reasons to show as to why the claim was not preferred in time, the competent authority may accept the claim for payment.

- (3) **Recording of time Limits for Pre- Check:** The time limit prescribed in rule 90 shall be reckoned from the date on which the charge becomes payable as under:-

(i)	Travelling allowance	From the date of completion of journey.
(ii)	Medical claims	From the date of signing by the authorised medical attendant or counter signed.
(iii)	Ordinary increments	From the date on which periodical increment certificate is signed by the competent authority.
(iv)	Officiating pay, Leave salary	From the date of sanction .
(v)	Retrospective arrears of pay due to fixation of pay.	From the date of the approval of fixation statement by an officer nominated for the purpose.
(vi)	Honorarium for overtime	From the date of sanction.

Rule 189: Travelling Allowance Bills- General Instructions: ¹[(1) Bills for Travelling allowance other than Fixed or permanent allowance shall be prepared and presented in System Generated New Form No. GA 65 - TA Bill, GA 65A - TA advance, GA 65B - TA Advance Adjustment. These forms may be submitted on the system by employee (available on pay manager). The same shall be checked and edited by respective DDO. DDO may also enter details of TA Claims on the system as per the information provided by employee to DDO in accordance with the instructions contained in the form of Travelling Allowance Bill and provisions of Rajasthan Travelling Allowance Rules.]

- (2) A Register of T.A. Bills shall be kept in Form G.A. 98.
 (3) In case of circuitous route is taken, reasons for doing so shall be stated in the bill. Details of conveyances transported should be mentioned on the bill in case actual expenses are drawn account of conveyance. For the purpose of drawing Travelling Allowance for family members, a certificate shall be furnished of the member and relationship of the members of the family. In case of personal effects and conveyances, the bill shall be supported by a certificate that the actual expenses incurred was not less than the sum claimed.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016(effective from 1.1.2017) for - "(1) Bills for Travelling allowance other than Fixed or permanent allowance shall be prepared and presented in Form G.A. 94 & 95 in accordance with the instructions contained in the form of Travelling Allowance Bill and provisions of Rajasthan Travelling Allowance Rules."

(4) The Government servants may Prefer their Travelling allowance on completion of a particular journey of the claims of different journey may be included in one bill at one time, in any case before 31st March.

(5) **Countersignature on T.A. Claims:** The bill completed under the preceding rule may be cashed at the treasury on the receipt of the Head of office, but no bill requiring previous countersignature of a Controlling authority shall be presented at the treasury before such countersignature has been obtained.

For countersignature the Controlling authorities shall maintain a Register in Form G.A.99 In the departments/offices where the number of Government servants, who are required to perform frequent tours, is large the controlling authorities may maintain this register in the form of a ledger and allot one page to each such Government servant to prevent double drawl of T.A. claims.

Rule 190: **Travelling allowance Claims for the journey at old post:** The Travelling Allowance claim remaining undrawn due to transfer for the journey undertaken during the period when the Government servant was posted at the old place shall be paid at the old office only and charged to the same budget head to which his pay for that period was charged.

¹[**Rule 191:** **Reimbursement of Medical Charges:** The expenditure incurred by, and to be reimbursed to Government servants on account of medical attendance and treatment shall be drawn on System Generated New Form No. GA 36M under the detailed head "Medical Charges". The amount drawn in the bills shall be supported by proper receipts and vouchers in all cases.]

Rule 192: **Adjustment of Bill for "Nil" Amount :** All bills of personal claims like T.A., medical charges, etc., where amount was paid as advance by presenting bill at treasury as per provision of chapter IX (Advances to Government servants), if at any time of adjustments of such advances, the amount works out to be "Nil" amount, shall be sent to treasury in usual way for scrutiny, etc. The Treasury officer shall return the bill to the Head of office who will link it with the original vouchers and retain it in accordance with the provisions of rule-219 of these rules for local audit by Accountant General/Check parties.

Rule 193: **Disbursement of Pay and Allowances- Acquittance Rolls :** (1) The Head of 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 persons entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payee on the office copy of the bill, the Head of the office may use separate acquittance roll in Form G.A. 100.

(2) The acquittance Rolls shall be serially numbered and references to the bills of which they include payments shall be recorded thereon. These rolls shall be kept in guard files and under safe custody of cashier.

(3) 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, pay or allowances may be drawn again when the occasion for making the payment arises.

Provided that if in the opinion of the Head of the office, this restriction is likely to operate inconveniently, the amount of undisbursed pay or 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 exist for safe custody of the sums retained.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016(effective from 1.1.2017) for - **"Reimbursement of Medical Charges:** The expenditure incurred by, and to be reimbursed to Government servants on account of medical attendance and treatment shall be drawn on the salary bills under the detailed head " Medical Charges" The amount drawn in the bills shall be supported by proper receipts and vouchers in all cases."

- (4) Undisbursed pay or allowances shall not be utilised for granting any advance for purchase of stores or for meeting petty office expenses, and shall not under any circumstances be placed in deposit at a treasury.
- (5) Acquittance Rolls and office copies of bills are not required to be submitted to the Accountant General, but being important records, they should be stamped "**Paid**" and preserved carefully for the periods prescribed.
- (6) Cash drawn on pay and Travelling Allowance Bills of establishment shall not be mixed with regular cash balance of the office/department, if any.

Rule 194 :

Register of undisbursed Pay and Allowances : In order to enable Head of office and other Drawing and Disbursing officers to discharge their responsibilities imposed under the above rules effectively a Register in Form G.A. 102 shall be maintained in each office and head of Offices/Drawing and Disbursing Officer and other officers authorised shall review the register periodically. While reviewing the register the acquittance rolls and office copies of bills shall also be reviewed so that proper watch over undisbursed amount may be kept.

VII – PAYMENT OF PAY AND ALLOWANCES ON RETIREMENT, ETC.

Rule 195 :

Last claims on Retirement : (1) In case of a Government servant who has retired, the last payment of pay and allowances may be made without production of no-dues certificates as per clause (2) of this Rule. Recovery of the Government dues subsequently found to be outstanding against him may be made in accordance with the provisions of section 9A of the Rajasthan Pension Act, 1958 from the Pension/Gratuity of the Government servant.

- (2) **No Dues Certificates :** In case of the persons quitting Government Service on account of death, termination, resignation, dismissal or otherwise, last payment of pay and allowances shall not be made without obtaining no dues certificate in Form G.A. 89 from the concerned Treasury officer (for Motor Conveyance and House building advance), P.W.D. (B&R) (for rent of Government residential accommodation) Motor Garage and Head of office.

In cases, however, where complete accounts of House Building and Motor Conveyance advance together with interest thereon have not been transferred by the Accountant General to the treasury officer concerned, no dues certificate shall be given by the Accountant General, Rajasthan.

- (3) No Dues Certificate from Motor Garage shall be obtained only in case of Government servants who are entitled for facility of vehicles from Garage or District Pool. In case of P.W.D., the certificate shall be required only when a Government servant is residing in a residential building at the time of quitting the service or death.

Rule 196 :

Death of Government Servant : Pay and allowances can be drawn for the day of the man's death, the hour at which health takes place has no effect on the claim.

Note : 'Day' for the purpose of this rule means a calendar day beginning and ending at midnight.

Rule 197:

Pay and allowances of deceased Government Servant : (i) Pay and allowances of all kinds claimed on behalf of a deceased Government servant may be paid to the spouse without production of usual legal authority. In other cases such payment can be made after such enquiry into the rights and title of the claim as deemed proper. Provided that the payment of claims of above Rs. 2,000/- shall be made on the execution of an indemnity Bond in Form G.A. 63 by the claimant in prescribed Form with such securities as may be deemed sufficient by the above authority. The sureties accepted shall be of proved financial ability to meet the obligations undertaken.

- (ii) The procedure prescribed in this rule shall also apply to any claim for payment of dues or honorarium to deceased non-official members including deceased non-official member of any commission or committee.
- (iii) The Head of office shall draw the amount in the appropriate bill from the Treasury.

The claim shall be supported by all the relevant certificates, which the Head of office is required to furnish in normal circumstances. However, in respect of certificates which solely depend upon the personal knowledge of the deceased Government servant but which obviously cannot be furnished by the Head of the office, the head of office shall record if he is satisfied about the correctness of the claims a certificate to the effect that the claim is not susceptible of verification but has been found reasonable.

Rule 198: **Payment of Notice period Pay and Allowance of Compulsory Retirement :** Authorities competent to retire a Government servant compulsorily under Rule 244(2) of Rajasthan Service Rules, shall draw in advance pay and allowances in lieu of notice period so decided and will pay the same to the retiring Government servant along with the retirement order.

Rule 199: **Correspondence by Government Servant at Government Expenses :** A Government servant may make correspondence at Government expenses in the following cases :-

- (i) Missing credit of G.P.F. and Insurance deductions and matters relating to the;
 - (ii) Correspondence through his personal file made without request of Government servant;
 - (iii) Reservation in Rest/Circuit houses while on duty;
 - (iv) Leaving Headquarters in emergencies and unavoidable circumstances, expenses on telephone or telegram thereon; and
 - (v) Concerning his pay and allowances.
- (2) In the following case correspondence will not be made at Government expenses:-
- (i) Loan from Provident Fund and Insurance;
 - (ii) Correspondence through personal file at the request of Government servant; and
 - (iii) Leaving headquarters in normal circumstances, expenses on telephone or telegram, on this account.

CHAPTER – IX

ADVANCES TO GOVERNMENT SERVANTS

I – INTRODUCTORY

- Rule 200 :** (1) The Chapter deals with interest free advances to Government servants like advances on tour, on transfer, leave travel concessions to all India Service Officers, advance in lieu of leave salary, festival advances, advances for training abroad, medical attendance and General Provident Fund.
- (2) Other advances not falling under any of the classes specified in the Chapter may be allowed in accordance with such general or special orders as the Government may issue in each case.

II – GENERAL CONDITIONS

Rule 201 : Unless otherwise provided, Head of office may grant advance in accordance with the provisions contained in this Chapter.

- Rule 202:** (1) A Government servant without a substantive appointment unless otherwise provided in these rules may be granted an advance provided he furnishes alongwith his application for the grant of such advance, a surety bond in the prescribed form as under from a permanent Government servant having a status, comparable to, or higher than that of the Government servant who applies for the advance.
- (2) Unless otherwise provided in these rules, a Government servant without a substantive appointment including a probationer, on contract who has completed three years service or a temporary government servant may be granted advances viz. advance of pay and T. A. on transfer, advance of T.A. on tour, festival advances, advances in lieu of leave salary without production of surety, provided that authority sanctioning such advance is satisfied that the same could be fully recovered or adjusted during the period of temporary employment of the government servant concerned.

Note : This provision does not preclude sanctioning of an advance on the same basis as for permanent Government servant provided surety from a permanent Government servant is obtained.

- (3) If an advance is granted to a Government servant who is due to retire or whose services are likely to be terminated within the maximum period prescribed for its repayment, number of installments shall be so regulated that the repayment of advance is completed before retirement or termination of service, as the case may be.
- (4) **Repayment :** In case where repayment is fixed in installments, each installment except the last one shall be a number of whole rupees, the balance being recovered in the last installment.
- (5) For the purpose of Part-III of this chapter "Pay" shall mean pay as defined in rule 7 (24) of Rajasthan Service Rules,1951.

The Security Bond should be furnished in the following form :-

SURETY BOND FROM PERMANENT GOVERNMENT SERVANT

Know all men by these presents that I.....son of.....resident of.....in the District ofat present employed as a permanent.....in the(hereinafter called "the surety") am held and firmly bound unto the Governor of Rajasthan (hereinafter called "the Government" which expression shall include his successors and assigns) in the sum of Rs.....(Rupees.....only) to be paid to the Government for which payment to be well and truly made. I hereby bind myself, my heirs, executors, administrators and

representatives firmly by these presents. As witness my hand this..... day of..... one thousand nine hundred and.....

WHEREAS.....son of..... resident of..... in the District of..... at present employed as a temporary..... in the (hereinafter called" the Borrower") has, at his own request, been granted by the Government advance of Rs..... (Rupees.....) only for..... AND WHEREAS the borrowers has undertaken to repay the said amount in..... equal monthly instalment, AND WHEREAS in consideration of the Government having agreed to grant the aforesaid advance to the Borrowers the surely has agreed to execute the above bond with such condition as hereunder is written.

NOW THE CONDITION OF THE OBLIGATION in such that if the said Borrower shall, while employed in the said..... duty and regularly pay or cause to be paid to the Government the amount of the aforesaid advance owing to the Government by instalments until the said sum of Rs..... (Rupees.....) only shall be duly paid, then this bond shall be void otherwise the same shall be and remain in full force and virtue. BUT SO NEVER THE LESS that if the Borrower shall die or become insolvent or at any time cease to be in the service of the Government, the whole or so much of the said principal sum of Rs..... (Rupees.....) only be recoverable from the surety in one installment by virtue of this bond.

The obligation undertaken by the Surety shall not be discharged or in any way affected by an extension of time or any other indulgence granted by the Government to the said Borrower.

The Government have agreed to bear the stamp duty, if any, for this document.

Signed and delivered by the said.....

(Signature of Surety)

at.....this.....

Designation

day of.....19.....

Office of which attached.....

Signature, Address, and

in the presence of

Occupation of the Witness.

1.....

2.....

III – ADVANCES FOR TRAVEL

Advance for Journey on Tour : First Advance

Rule 203:

Conditions of Eligibility : Advances may be made to a permanent or temporary government servant proceeding on tour upto an amount necessary for a particular journey to cover his travelling expenses for a period not exceeding 30 days as admissible under Rajasthan Travelling Allowance Rules as well as his expenses on contingent charges arising out of the tour like hire of conveyance or animals for carriage of records, tents or other Government property.

Note : Travelling Expenses includes road mileage, daily allowance, fare and incidentals for the journey, both ways.

- (2) Advances may also be paid to a Government servant when he is not getting his pay for want of competent sanction for continuance of his post for extension in his appointment.
- (3) **Powers of sanction :** Advances may be sanctioned by the Head of Office or Drawing and Disbursing officer, if powers are delegated to Head of Office.
- (4) Heads of Offices, who are their own controlling officer for the purpose of travelling allowance, may sanction advance for himself.
- (5) Advances to Heads of offices, who are not their own Controlling officer may be sanctioned by the respective Controlling officers.
- (6) **Second Advance – Conditions of Eligibility:** A second advance shall not be given to a Government servant until an account of previous advance has been given by him.
- (7) A Government servant who has taken an advance under this rule for any particular journey may not take payment on travelling allowance or other bills drawn in respect of the same journey while the advance or any portion of it still remains unadjusted.

Exception:

In cases where a Government servant is required to proceed on tour frequently under emergent circumstances or at short notices necessitating the undertaking of a journey soon after completion of earlier journey, thus leaving little time for him to prefer his T.A. Bill, a second T.A. advance may be sanctioned by the competent authority subject to the following conditions:

- (i) The second journey is required to be undertaken soon after the first one, that is, within a week after completion of the first tour;
- (ii) The bills for the advances drawn are submitted atleast within a week after compeletion of second journey and ;
- (iii) In any case, not more than two advances are allowed to remain outstanding at a time.
- (8) A Government servant under suspension may be granted an advance of traveling allowance to cover his traveling expenses and for daily allowance for the period of journey from his headquarters to place of enquiry and back.
- (9) **Adjustment of Advance :** The amount of advance grated shall be adjusted within 15 days from the completion of tour or the date on which the Government servant resumes duty after completion of tour.

¹[(10) **Account Head and Drawal :** The advance and recovery shall be accounted for in detailed head 'Travel Expenses' and drawn in T.A. Bill System Generated New Form No. GA 65A, GA 65B.]

B – ADVANCE ON TRANSFER

- Rule 204.** **Conditions of Eligibility :** Advance to pay and Traveling allowance may be made to a permanent and temporary Government servant who, while on duty or leave, is required to proceed on transfer.
- (2) Advance may be paid to a Government servant when he is not getting his pay due to sanction for continuance of his post, for extension in his appointment, etc.
 - (3) **Advance on temporary transfer :** No advance of pay shall be granted in respect of temporary transfer for a period not exceeding 120 days.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - " (10) **Account Head and Drawal :** The advance and recovery shall be accounted for in detailed head 'Travel Expenses' and drawn in T.A. Bill Form G.A. 94 & 95."

- (4) **Advance not admissible on mutual transfer or on request:** No advance shall be granted in respect of transfer mutually arranged by Government servant among themselves or made on request and approved by the competent authority.
- (5) No advance shall be granted on his transfer from one office or department to another office or department on the same station.
- (6) **Powers of Sanction:** Advance may be sanctioned by the Head of Office/Drawing and Disbursing officer if powers are delegated by Head of Office. An authority competent to sanction advance may sanction such advance to himself.
- (7) **Amount of Sanction:** The amount of advance which may be sanctioned to a Government servant shall not exceed: One month's pay which he is in receipt of immediately before transfer or one month's pay to which he will be entitled after transfer, whichever is less; and/ or the amount of Traveling Allowance to which, he may be entitled in consequence of his transfer.
- (8) **Assessment of Advance of Traveling Allowance:** The authority competent to sanction advance shall ensure that the amount of Travelling allowance advance on transfer is invariably a little less than the estimated amount of Travelling allowance admissible to the Government servant under Travelling allowance Rules.
The amount of advance should therefore, be limited to an amount equal to:-
 - (i) Actual rail fare or bus fare, for self and members of his family, and
 - (ii) Transportation cost of carriage of personal effects, and conveyance if any only.

The Government servant applying for grant of advance shall be required to furnish correct details of actual rail or bus fare, number of members of family, etc., together with a statement whether members of his family are accompanying him or shall follow afterwards, with a view to enable the authority sanctioning advance to assess his need for advance money. If the members of family of the Government servant are not accompanying him but are due to follow afterwards within six months of transfer, advance for transfer travelling allowance for self only shall be sanctioned. For family he may draw second advance for travelling allowance when actually required.
- (9) **Advance of pay at the New Station:** The advance of pay may be allowed to be drawn at the new station within 15 days of reporting for duty on production of the Last Pay Certificate showing that no advance was drawn at the old station.
- (10) **Second advance for family members Eligible:** These rules do not preclude the grant of advance to a Government servant to cover the travelling expenses of a member of his family who follow him within six months from the date of his transfer and in respect of whom an advance of T.A. has not already been drawn.
- (11) **Recovery of Advance – Advance of Pay:** (i) The amount of an advance of pay granted to a Government servant shall be recovered in not more than three equal monthly installments, the recovery commencing from the month in which the Government servant concerned draws his full month's pay and/or leave salary after joining his new appointment.
 - (ii) Advance of Travelling Allowance: The advance of T.A. shall be recovered in full on submission of travelling allowance bill by the Government servant.
 - (iii) Recovery from the Subsistence Allowance: The recovery of the advance of pay from the subsistence allowance drawn by a Government servant while under suspension will be at such rates as the Head of the Department may deem proper to fix.

- (iv) **Adjustment of advance if granted to single lump sum and claims preferred in piece-meal:** When a single lump sum advance is drawn to cover the travelling expenses both of the Government servant himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the Government servants family do not actually make or complete the journey with him. In such a case the Government servant shall certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family, (to be specified) who have not yet completed the journey, will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.
- (v) **Time limit for presenting T.A. Bills on Transfer:** Transfer T.A. Bill shall be presented within a period of one month from the date of Government servant takes over charge of the new post.
- (12) **Procedure to watch over the T.A. Advance and effecting recovery thereof :**
 - (i) The advance shall be recorded in the Last Pay Certificate issued to Government servant on his transfer to a new station.
 - (ii) Where a Government servant has not submitted the travelling allowance bill in due time, the advances drawn by him shall be recovered from his salary bill or any other dues in one installment by the authority competent to sanction such an advance.
 - (iii) In cases when the amount of transfer Travelling Allowance claim works out to be less than the amount of advance paid, the excess amount of advance shall be deposited into the treasury by challan and fact of such deposit mentioned in T.A. Bill.
- (13) **Advance on transfer to Foreign Service:** (i) Advance to Government servants on transfer to foreign service may be sanctioned by the authorities to sanction transfer. The amount of an advance granted to a Government servant transferred to foreign service shall be reimbursed to the Government by the foreign employer in the lump sum by sending a cheque or Bank Draft in favour of the Head of office on whose records the advance is originally booked.
 - (ii) In advance of pay to a Government servant on his reversion from foreign service shall not be granted by the foreign employer.
 - (iii) An advance of travelling allowance which may be granted by a foreign employer to a Government servant on his reversion from foreign service, shall be adjusted in T.A. claim of the Government servant. Since this is to be borne by the foreign employer, the T.A. bill shall be sent direct to them by the Government servant.
 - (iv) **Advance of Pay & Travelling Allowance given by Panchayat Samiti, etc.-Reimbursement:** The advances of pay and T.A. given by Panchayat Samities in cases of transfer of their staff to a Government Department shall be reimbursed by the Head of Office by credit to the P.D. account of the Panchayat Samities which made the advance.
- (14) **Accounting of advances of Pay & T.A. on transfer and its recovery:** Advances of pay and T.A. on transfer to Government servants will be accounted for under the same head to which the Government servants pay and allowances are debited. Adjustment or such advances from pay/T.A. bill in cash will be treated as minus expenditure under detailed head '**Salaries**' or '**Travel Expenses**' irrespective of whether the recoveries are made in the same year or in the subsequent years.

**C – ADVANCES TO ALL INDIA SERVICE OFFICERS
(I.A.S., I.P.S. & I.F.S.) FOR LEAVE TRAVEL CONCESSIONS –
CONDITIONS OF ELIGIBILITY**

- Rule 205 :** ¹[(1) Advance may be granted to the members of the Indian Administrative Service, Indian Police Service and Indian Forest Service officers serving in connection with the affairs of Rajasthan Government to enable them to avail of the leave Travel Concession in System Generated New Form Nos. GA 65C for LTC and GA 65D for LTC Advance.]
- (2) **Powers of Sanction :** The Heads of office who are Controlling officers may sanction advances to Government servants to enable them to avail of Leave Travel Concessions. Head of offices who are not their Controlling officers may be sanctioned advance by the next higher authority.
- (3) **Amount of Sanction :** The following provision shall regulate the grant of such advances:-
- (i) The amount of advance in each case shall be limited to 80% of the estimated amount which Government would have to reimburse in respect of the cost of journeys both ways;
 - (ii) Where the Government servant and the members of his family avail themselves of leave travel concessions separately, that is at different times, there would be no objection to the advance being drawn separately to the extent admissible;
 - (iii) The advance may be drawn for both the forward and return journey of the Government servants and/or the members of his family at the times of the commencement of the forward journey, provided the period of leave taken by the Government servant or the period of anticipation absence of the members of the family does not exceed 120 days;
 - (iv) Where the period of leave or the period of anticipated absence exceeds 120 days, the advance can be drawn for the forward journey only;
 - (v) Where an advance has been drawn for both the forward and the return journeys and later it becomes clear that the period of absence either of the Government servant his family from headquarters is likely to exceed 120 days, one half of the advance shall be refunded to the Government forthwith;
 - (vi) Where it is proposed to perform the initial part of the outward journey by rail, the advance may be granted sixty days before the proposed date of the journey, but shall have to be refunded forthwith if the Government servant is not able to produce cash receipts from Railways to show that he has utilised the amount of advance for the purchase of ticket(s) within ten days of the drawal of advance;
 - (vii) Where the initial part of the outward journey is proposed to be performed otherwise than by rail, the advance may be granted thirty days before the proposed date of the journey, but the advance shall have to be refunded forthwith, if the outward journey is not commenced within thirty days of the grant of advance;
- (4) **Recovery and Adjustment :** (i) The account of the advance for leave travel concession shall be rendered after completion of the journey in the same was as far as advance of Travelling Allowance on tour;
- (ii) The Travelling Allowance claim shall be preferred within a period not exceeding 30 days from the date of completion of the return journey. The amount of the advance shall be recovered in full from travelling allowance claim;
 - (iii) Where advances are sanctioned separately for each different group of members of family of the Government servant, adjustment of claim may be permitted to be made separately. Where, however, a consolidated advance is drawn by the Government servant in respect of the members of his family the adjustment claim shall be prepared in single bill.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - "(1) Advance may be granted to the members of the Indian Administrative Services, Indian Police Service and Indian Forest Service officers serving in connection with the affairs of Rajasthan Government to enable them to avail of the leave Travel Concession."

- (5) **Account Head :** The amount of advance will debited to the detailed head 'Salaries' subordinate to the appropriate head of account to which the pay etc. of the Government servant concerned is debited.
- (6) **Grant of advance to Government servant on deputation coming or reversion to Parent office :** In respect of Government servants who are on deputation and wish to proceed on leave immediately on their reversion to their parent department and to join the parent department on the expiry of such leave, the following procedure shall be followed for the grant of advance for leave travel concession:-
 - (i) In the leave application of the reverting Government servant, the fact that he would be availing of the leave travel concession during the period of leave should be mentioned by him. The borrowing department may, while forwarding the leave application to the lending department for sanction, inform the later department that, in the event of leave being sanctioned they would sanction advance to the extent and subject to the conditions laid down in these rules. On receipt of intimation regarding sanction of leave, the Controlling officer for T.A. purposes in the borrowing department, in respect of the Government servant availing of the Leave Travel Concession may sanction the advance and endorse a copy to the lending Department which will keep a watch on the adjustment of Leave Travel Concession advance.
 - (ii) The procedure in sub-para (i) above shall also be made applicable in the event of the reverting Government servant applying for leave and intending to avail of, during the leave, the Leave Travel Concessions himself or with any or all members of his family. If, during the period of leave in question, any or all members of his family alone intend to avail of the concession and not the Government servant himself, even then the procedure laid down in sub-para (i) shall be followed.
 - (iii) The leave travel concession advance granted by the borrowing department will be adjusted against the account of the department/office which is ultimately, liable to bear the expenditure on account of the leave travel concession availed of by the Government servant and/or his family.
- (7) **Recovery in lump sum in case of non-preference of final bill :** In cases where advance has been drawn towards Leave Travel Concession, the final bill shall be preferred within 30 days of the completion of return journey. If that is not done, the authority which sanctioned the advance shall enforce lumpsum recovery of the advance forthwith and once such recovery is made, it should be taken as if no advance had been drawn and the claim allowed to be preferred within a period of three months, failing which it shall stand forfeited.

IV – OTHER ADVANCES

A. Advance in lieu of Leave Salary-Conditions of Eligibility and Power of Sanction

Rule 206:

- (1) A Head of office or the Drawing and Disbursing officer to whom power may be delegated may sanction an advance in lieu of leave salary to a Government servant who proceeds on leave which is due for a period not less than 30 days. A Head of Office may sanction such an advance to himself also.
- (2) **Amount of Advance :** The amount of advance in lieu of leave salary which may be granted to a Government servant proceeding on leave for not less than 30 days shall be fixed in whole rupees and shall not exceed the net amount of leave salary, including allowances, for the first 30 days of leave, that is clearly admissible to him after usual deductions on account of Income Tax, Provident Fund, House Rent. Recovery of advances, Insurance, Court attachment, etc.
- (3) **Grant of Advance to the Government Servant on Foreign Service and Recovery thereof:** Advance in lieu of leave salary in respect of Government servant who avail of leave during or on reversion from foreign service shall be paid by the foreign employer. The advance will be

recovered by the foreign employer by adjustment from the leave salary claim in respect of leave availed of. In cases where the advance can not so adjusted in full, the balance will be recovered from the next payment of salary and/or leave salary or other claims.

- (4) **Determining amount when leave commences in the middle of month:** When a Government servant proceeds on leave for more than a month from about the middle of a month, the advances in lieu of leave salary may be on the basis of leave salary payable for one month of leave from the date of the commencement of the leave.
- (5) **Usual recoveries to be made from Duty pay if Duty is for major portion of month:** The usual deductions on account of Income Tax, P.F., House Rent, recovery of advances, insurance, court attachment, etc., shall be effected from the duty pay which the Government servant will draw for the portion of the month in which the leave commences if the period of duty is for the major part of a month. Otherwise, such deductions may be made from the leave salary.
- (6) **Adjustment of advance:** The amount of advance granted shall be adjusted in full in the leave salary bill in respect of leave availed of by Government servant concerned. If the amount of advance can not be so adjusted the balance shall be recovered from the next payment of salary or/and leave salary.
- (7) **Account Head:** The amount of advance will be debited to the detailed head 'Salaries' to which the pay, etc., of the Government servant is debited.

B- Advances for training abroad- Conditions of eligibility and powers of Sanction:

- (1) Advance salary may be granted to permanent Government servants when they have been nominated for training abroad and the proceeding for such training outside the country. The advances would need prior concurrence of Finance Department.
- (2) **Amount of Sanction:** Government servants shall not be paid Advance salary more than the salary due during Training period. In case the training period is of 6 months or less, the advance salary shall not exceed three months salary and if the training period is more than six months, then the advance salary shall not exceed more than six months salary.

Note: Advance salary shall include dearness allowance, Additional D.A., Interim relief and Special Pay but shall not include city compensatory and house rent allowances.

- (3) **Recovery and adjustment of advance:** Advance salary shall be recovered in equal instalments over the remaining months of the financial year, provided that the number of instalments shall not be more than two times the period (months) for which the advance has been availed.

C-Advance for medical attendance and treatment outside the State – Conditions of Eligibility and Powers of Sanction:

- (1) The Head of office may sanction an advance to a Government servant and members of his family, who are entitled to medical attendance and treatment outside the State under Rule 7 of the Rajasthan Civil Services (Medical Attendance Rules, 1970), to meet the expenses of treatment in respect of the following diseases:
 - (i) Kidney transplantation.
 - (ii) Cardiac Vascular Surgery including/providing a pace-maker of heart.
 - (iii) Cancer surgery including brain tumor.
 - (iv) Body Scanner as diagnostic method for identifying the location of the disease for proper diagnosis etc.

- (2) The advances shall be sanctioned on the basis of a certificate issued by the Principal of Medical College/Director of Medical Health Services.
- (3) **Amount of Advance :** The mount of advance shall not exceed Rs. 10,000.00.
- (4) **Subsequent Advance not to be sanctioned :** Further advance shall not be sanctioned unless the medical re-imbursement claim to the extent admissible has been submitted in adjustment against the previous advance.
- (5) **Adjustment :** The entire amount of advance shall finally be adjusted against the due medical re-imbursement claims under these rules not later than the expiry of a period of one month from the date of discharge of the patient from the hospital. The unspent amount of advance, if any, shall be refunded in cash.
- ³[(6) **Account Head :** The advance and recovery shall be accounted for in the detailed head 'Medical Charges' and drawn in Medical Bill System Generated New Form No.GA 36N and GA 36O.]

D. Festival Advances - Conditions of Eligibility and Power of Sanction. ²[Deleted]

E-Advance from the General Provident Fund – Conditions of Eligibility and Powers of Sanction:

- (1) The grant of temporary advances from the General Provident Fund will be governed by General Provident Fund Rules, 1954 and by instructions, interpretations or orders issued by the Government under these Rules.
- (2) The Head of the office may sanction the payment to any subscriber of an advance for one or more of the purpose mentioned in rule 15 (1) of the said Rules. A copy of sanction shall invariably be attached to the bill in Form G.A. 125 in which the amount is drawn and another be sent to the Director of Insurance & Provident Fund Department.
- (3) **Amount of Advance :** The amount of advance given under Rule 15 (1) of the said Rules shall consist of a sum of whole rupees and not exceeding in amount three month's pay or half the amount standing to his credit in the Fund whichever is less. The special advance given under rule 15 (2) of the said Rules shall not exceed 6 months pay or half the amount standing to his credit.
- (4) **Recovery of Advance :** The advance shall be recovered ordinarily in the instalments prescribed as under :-

Three months pay	24
Four months pay	32
Five months pay	40
Six months pay	48

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- 1. Substituted vide Circular No.8/94 dated 9.2.1994 for – "Salaries".
 - 2. Deleted item "D-Festival Advance – Conditions of eligibility and Power of Sanction" vide Circular No. 39/95 dated 24.11.1995.
 - 3. Substituted vide Circular No. 11/2016 (effective from 1.1.2017) dated 4.10.2016 for - "**Account Head :** The advances and recovery shall be accounted for in the detailed head ¹["Medical Charges"] to which pay and allowances of the Government servant are debited."

- (5) The recovery shall be made after grant of advance from the first salary bill when he draws pay for full month. Recovery of advance shall not be made from a Government servant who is getting subsistence allowance or on leave without pay or half pay leave without the consent of Government servant.
- (6) **Account Head :** The amount of advance and recovery shall be charged on "**8005**" State Provident Fund "**101 – General Provident Fund**".

V – OTHER REQUIREMENTS

Rule 207: Formal sanction not necessary – Signature/countersignature on bill sufficient: In regard to grant of advance on tour, transfer, leave salary and medical treatment outside Rajasthan, no formal sanction need be issued. Where the authority competent to sanction advance is itself the Drawing and Disbursing authority, his signature on the bill, drawing and advance shall be deemed to carry with it the sanction to grant of advance. However, where the authority competent to sanction advance is different from the Drawing and Disbursing Officer, the later shall obtain the countersignatures of the countersigning authority on the Bill.

¹[VI - Advance During Awaiting Posting Orders [DELETED]]

1.Added vide Circular No.30/2001 dated 10.12.2001 and deleted by Circular No.05/2019 dated 20.6.2019 for -

/VI - ADVANCE DURING AWAITING POSTING ORDERS

Rule 207(a) *The State Government may grant salary advance equal to basic pay of the employee under awaiting posting orders in lieu of duty pay. The following procedure shall be followed for the grant of such advance :*

- (i) *The advance may be authorised by the concerned administrative department against a clear vacant post.*
- (ii) *The amount of advance shall not be more than the awaiting posting order period.*
- (iii) *The advance shall be due for payment on the first working day of the following month.*
- (iv) *The advance shall be drawn and paid by the office where the Government servant was posted immediately before awaiting posting orders.*
- (v) *The amount of advance shall be recorded in the Last Pay Certificate issued by the office where the Government servant was posted immediately before awaiting posting order on his final posting to new station.*
- (vi) *The advance shall not be authorised to a Government servant who is due to retire or whose services are likely to be terminated.*
- (vii) *The advance shall be drawn on salary bill form.*
- (viii) *The amount of an advance of basic pay granted to Government servant shall be adjusted from the salary payable after regularisation of awaiting posting order period.*
- (ix) *The advance during awaiting posting order shall be in addition to the advance on transfer admissible under Rule 204.]*

CHAPTER - X

PAYMENT - LEGISLATIVE ASSEMBLY

I - Pay and allowances, etc., payable to the Government servant and Members of Rajasthan Legislative Assembly.

- Rule 208 :** **General :** (1) The emoluments to be paid to the Government servants and Members of the Rajasthan Legislative Assembly are regulated by Act XV of 1952, as amended from time to time, and the rules framed thereunder.
- (2) **Salary Bills :** Government servant and Members of the Assembly shall draw their salary bills in Form G.A.71 accompanied by a slip in Form G.A. 71, and a schedule of deduction in Form GA 71, and where necessary, a schedule of Income tax recoveries in Form G.A. 71.

II - Procedure for drawing pay and allowances of Members of the Rajasthan Legislative Assembly.

- (3) **Payment of Salary, etc., direct to the Members :** (i) ¹[(a)] Members shall draw the salary from the local treasury direct which they shall select without the countersignature of the Secretary, Rajasthan Legislative Assembly.
- ¹[(b) **Payment of salary and other claims of the members through Saving Bank Account :** The members who desire to draw the salary etc. through Saving Bank Account shall as far as possible be paid through the Bank. The members shall open Bank Account with the State Bank of India/State Bank of Bikaner & Jaipur or other Scheduled Banks transacting cash business of the Government of Rajasthan and intimate the Secretary, Legislative Assembly his account number in the Bank. The Secretary, Legislative Assembly while drawing the regular salary bill, shall prepare a covering list indicating net mount of salary payable alongwith name of the members and Saving Bank Account number. The bill so prepared shall be endorsed in favour of Bank after getting passed from the Treasury and the Bank shall on the basis of covering list credit the respective accounts with the net amount of salary indicated therein on the due date of payment of salary. Similar action also needs to be taken for Medical reimbursement claims of the members. No legal acquittance of the members for the amount so credited in the Bank shall be necessary on the office copy of the Bill. Other claims of the members may also be endorsed for credit in the account as provided above, if the members so desire. This procedure will avoid handling of cash in the office and will eliminate risk of misappropriation etc.]

1.Existing Rule 208(3)(i) renumbered as "(3)(i)(a) and new sub-clause (b) added vide Circular No.29/94 dated 29.6.1994.

- (ii) **Certificate of date of Oath for drawal of First Salary :** The Secretary, Rajasthan Legislative Assembly shall issue a certificate about the date on which the Member of the Legislative Assembly took oath to enable him to draw the first salary from the said date.
 - (iii) **Intimation of Changes :** The Secretary, Rajasthan Legislative Assembly, shall communicate the Treasury Officer concerned about all changes due to resignation, death or falling seat vacant for any other reason.
 - (iv) **Treasury to be Specified :** As soon as a member has been elected the Member will be required to specify the Treasury from which he would like to draw his salary. This information will be communicated by the Secretary, Rajasthan Legislative Assembly to the Treasury Officer concerned with three specimen of his signature. The Secretary will also issue authority for drawal of the salary, etc., at the Treasury.
 - (v) **Change of Treasury :** When a member wishes to change Treasury for payment, the Secretary, Rajasthan Legislative Assembly will send information to the Treasury concerned with three specimen of his signature with a copy to the former Treasury Officer.
- (4) **Travelling allowance claims : Speaker of the Assembly :** (i) The Speaker, who is entitled to traveling and daily allowances at the same rates as a Minister in the State of Rajasthan, may draw his T.A. in Form G.A. 72.
- (ii) **T.A. Claims – Members and Deputy Speaker of the Assembly :** Members including Deputy Speaker of the Assembly, whose traveling and daily allowances are regulated by the rules framed under section 8 of the Act, ibid shall draw their travelling and daily allowance bills, in Form G.A. 72.
 - (iii) **Checking and countersignature of T.A. claims and Register of Travelling Allowances :** All Travelling Allowance bills will be checked by the Secretary, Rajasthan Legislative Assembly. The progress of total expenditure against the sanctioned grant will be recorded by him in Register of Travelling Allowance in Form G.A. 72-B. After countersignature the Secretary shall return the bill to the Member concerned for presentation at Treasury where payment is to be made.
 - (iv) The Secretary shall record all travelling allowances bills passed in the above form of Travelling Allowance Register of M.L.A's to keep watch over the progress of expenditure on Travelling and Daily Allowance. Necessary columns may be added in the register to ascertain progressive total etc.
 - (v) **Specimen Signature-Members:** (a) The Members will have their specimen signature attested by the Secretary or the Deputy Secretary of the Rajasthan Legislative Assembly or by any Magistrate of the First Class of the District.

- (b) **Specimen Signature- Secretary :** The Secretary, shall as Controlling officer, send copy of his specimen signature to all the Treasury Officers in Rajasthan so that the signature of both the Drawing and Disbursing Officer and Controlling officers may be verified before the payment is made.
- (5) **No Dues Certificate:** Each member shall produce a No Dues Certificate from the Secretary, Legislative Assembly at the time of preferring his last claim of pay and allowances.

Rule 209: **Allowances payable to Relatives and Servants, etc., of the Ex. Rulers:** (1) Allowances to inmates of Zenani Deorhi, Jaipur and Rajmatas shall be drawn in Form G.A. 69 and paid by the Governor's office.

- (2) The Secretary to the Governor, in case of Rajmatas, shall be Officer-in-charge who will draw their payments on the basis of life certificate attached to the bill.
- (3) Records of these payments as required by the special rules on the subject shall be maintained.
- (4) General instructions regarding the upkeep of accounts and their reconciliation with the Accountant General's office shall be followed.

Rule 210: **Applicability of General Financial and Accounts Rules to other Matters :** In respect of the Cash and Stores transactions and the maintenance of their accounts and the connected records and allied matters, the instructions which shall ordinary be followed, are those contained in the relevant Chapters of these rules.

CHAPTER – XI

CONTINGENT EXPENDITURE

I – GENERAL

Rule 211 :

Contingent Expenditure : (1) Contingent Expenditure means all incidental and other expenditure including expenditure on stores, which is incurred for the management of an office as an office for the working of technical establishment such as Laboratory, workshop, stores, office expenses, rent and the like but does not include any expenditure which has been specifically classified as falling under some other head of expenditure, such as, works, stock, tools and plant.

- (2) The Controlling Officer may where this course is more convenient accord his sanction by signing or countersigning the bill or voucher, whether before or after money is drawn, instead of by a separate sanction.

Note : The Controlling Officer mentioned in this chapter, shall include Regional Officer.

II – PERMANENT ADVANCE

Rule 212 :

²[**Sanction, Extent of Amount, Recoupment – Instructions thereon :** Permanent advance may be granted to Head of offices (including divisions of works department who require imprest for works payment) who have to make payments before they can have funds by sending the bill to the treasury subject to the following rules :]

- (a) The quantum of such advance for any office shall not as a rule exceed half of the monthly average of contingent expenditure for the preceding twelve months. The amount should, however, be adequate to meet petty payments.

The application for the advance by an office shall be accompanied by a statement showing monthwise contingent expenditure for the preceding twelve months.

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

- (b) The sanctioning authority while sanctioning advance or revising the amount of advance shall take into consideration the amount authorised to be drawn on Advance ¹[contingent] Bill for specified objects as per Annexure 'A' to this chapter.
- (c) The advance shall not be multiplied unnecessarily. The amount of permanent advance shall be adequate enough to meet the needs of every branch of office, so as to avoid the necessity of applying for separate advance for the subordinates;
- (d) The advance is primarily intended for meeting emergent contingent expenditure. However, the holder of the advance may at his discretion, utilise it to meet any other bona-fide expenditure on Government account like actual railway/bus fare (both ways) and road mileage to non-Gazetted Government servants like class IV servants, constables, head-constables, who are required to proceed on official tours at short notice. The amount so advanced shall be recovered out of their travelling allowance claims;
- (e) The accountability for the advance and its utilisation on bona-fide Government account in accordance with these rules and regulations shall rest wholly on the holder;

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

2. Substituted vide Circular No.07/2019 dated 29.8.2019 for - "Sanction, Extent of Amount, Recoupment – Instructions thereon : Permanent advance may be granted to Head of offices who have to make payments before they can have funds by sending the bill to the treasury subject to the following rules :"

- (f) Copies of sanctions alongwith monthly statement of expenditure showing the amount of contingent bills cashed with classified details of items of expenditure shall be furnished to the sanctioning authority in the following month.
- (g) In the event of transfer of charge and yearly on the 15th April, each officer holding a permanent advance shall send an acknowledgement in Form G.A. 189 of the amount due from and accountable for by himself as on the 31st March preceding to the authority which sanctioned the permanent advance as also the ¹[Director, Inspection Department] Rajasthan. Each sanctioning authority and ¹[Director, Inspection Department] Rajasthan shall maintain suitable record to watch receipt of such acknowledgements.
- (h) The ¹[Director, Inspection Department], Rajasthan shall ensure through internal check/audit that the amount of permanent advance sanctioned is not excessive in relation to expenditure incurred in an office particularly in cases where power to draw advance has also been given on advance bills provided in these rules.

Rule 213 : **Sanctioning Authority of Permanent Advance :** Regional Officers/Head of Departments may, unless Government otherwise directs, sanction grant of permanent advance for offices subordinate to them upto the amount advised as appropriate by the Financial Adviser/Chief Accounts Officer/Sr.Accounts Officer/Accounts Officer of the Department concerned and Treasury Officer in case of offices subordinate to Collectors. In case of the Departments where any of these posts does not exist, the permanent advance shall be sanctioned upto the amount advised by the Director, Treasuries and Accounts, Rajasthan. Permanent advance for office of heads of Departments shall, however, be sanctioned by the Government in the Administrative Department concerned.

Note : Heads of offices may also sanction advance for his own office to the extent specified in Delegation.

III – TREATMENT OF PAY AS CONTINGENT EXPENDITURE, ETC.

Rule 214 : The expenditure on the following categories of non-pensionable class-IV Government Servants who are paid wages on daily or monthly basis shall be treated as contingent expenditure:

- (i) Part-time Labourers both skilled and unskilled like Sweeper, Watchman, Chowkidar, Farrash, etc. and Labourers engaged for seasonal or periodical work in offices like persons employed for sprinkling water on tatas during summer, casual labourers engaged for manual work, survey and settlement; and
- (ii) Work charged staff engaged by Civil Department.
- (2) **Certificate to be recorded on Bill :** Following Certificates shall be endorsed on the bill for drawal, of the wages of Labourers/Work charged staff;
- (i) The Labourers/Casual workers/Work-charged staff for whom wages have been drawn in the bill were actually engaged during the period.
- (ii) Necessary sanction of the Competent authority regarding the number of persons and the persons and the periodicity for which they are engaged has been obtained and the bill has been accordingly drawn.

Note : In case of work-charged staff/casual workers a statement showing details as contained in Part-I of Muster Roll used in Public Works Department shall be attached to the contingent bill.

Rule 215: **Bills for rent of Private Buildings – Rent, Rates and Taxes etc. :** Contingent Bills preferring claims for rents, rates, taxes and other connected charges incurred on account of the hire of private buildings by the Government for accommodation of Government offices shall be accompanied by the following certificates signed by the Drawing and Disbursing Officer:

1. Substituted vide Circular No. 15/97 dated 28.4.1997 for words – "Director of Treasuries & Accounts".

- (i) Certified that the amount on account of rent, rates and taxes included in this bill has actually been paid/will be paid to the parties concerned;
- (ii) That no portion of the building for which the expenditure was incurred was utilised for residential or other purposes during the period charges were paid; and
- (iii) In case of any portion utilised for residential purposes a certificate "**that the amount of the rent for the portion of the building utilised for residential purposes has been/bill be recovered from the concerned Government servants**".

IV – BILLS FOR CONTINGENT CHARGES

Rule 216 :

- Recoupment Procedure:** (1) When it is necessary to draw money for contingent expenditure, 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 the several columns added up and several totals posted in the bill for each class of contingent expenditure. The Drawing and Disbursing Officer shall carefully scrutinise the entries in the register with sub-vouchers, initial them if this has not already been done and sign the bill which will be dated and numbered and presented for payment at the treasury.
- (2) The account heads of contingent expenditure may be entered in the bill and the totals posted against them, provided that in cases of expenditure requiring explanations, full details of the charges shall be entered in the bill, except when they are given in the sub-vouchers sent to the Accountant General.
- (3) When the permanent advance is running short, a demand may be presented in excess of the balance; this item too shall be entered in the register and included in the bill, the number given being that which the sub-voucher or sub-vouchers will bear when payment has been made.

Rule 217:

- Payment to Suppliers, etc.:** (1) Subject to any order or instruction issued by the Government in this behalf a contingent bill for payment to suppliers, etc., which cannot be met from the permanent advance may be endorsed for payment to the party concerned.
- (2) **Advice to be sent :** Whenever under the provisions of this rule a contingent bill is endorsed to private party, the Drawing and Disbursing Officer shall issue an advice in Form G.A. 106 simultaneously to the treasury officer and the Bank concerned, giving full particulars of the bill. The item shall at once be entered in the Contingent register and a note made to the effect under the initials of the Drawing and Disbursing Officer that the amount has been drawn.
- (3) An endorsement of a contingent bill by Drawing and Disbursing Officer in favour of a messenger is not an endorsement for the purpose of this value.
- (4) **Currency of Endorsement on Bill :** Endorsement on the bill shall in all cases remain current for three months only, counting from the date of issue. In the case of bill issued in the last quarter of the year, however, an endorsement shall be entered to the effect that the payment orders will lapse unless the bills are cashed by the end of March.
- (5) **Payment not to be made without Advice :** In the event of a contingent bill having been endorsed to a private party under the provisions of sub-rule (1) of this rule and being presented before its advice is directly received from the Drawing and Disbursing Officer, the Treasury officer or the bank shall not make payment of the bill till the advice is actually received and verified.

Rule 218 :

- Secret Service Expenditure – Rewards, etc., Certificate for Payment :** When, in paying rewards to informers, or in any other cases, it is not desirable to disclose the names of payees, a certificate in the hand writing of the Drawing and Disbursing Officer to the effect that the payment has been duly made, shall be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

V – FORM OF BILL

³[**Rule 219 :** There will be three forms of Contingent Bills for contingent expenditure specified as under :

- (i) Contingent bill New Form No. GA 84 (System Generated).
- (ii) Advance Contingent bill New Form No. GA 85 (System Generated).
- (iii) Detailed Contingent bill New Form No. G.A. 86 (System Generated).]

(i) Contingent Bill : The contingent bill shall be used for all kinds of contingent expenditure which do not require countersignature by the Controlling Officer and which are within the powers of Head of Office. These are supported fully by sub-vouchers, payee's receipts relating to expenditure out of Permanent advance or are related to bills received from parties which are presented at a treasury for individual payments.

(ii) Advance Contingent Bills :

(a) The advance contingent bill shall be used for advances drawn as per powers mentioned in Part-III. Delegation of Financial Powers and Annexure "A" to this Chapter.

Note : (1) Countersigned contingent expenditure includes such contingent expenditure as may require the approval of controlling authority before they can be admitted as legitimate expenditure, such approval taking the form of countersignature on the bill before drawl of payment or after payment on detailed contingent bill.

(2) Bills for contingent charges requiring countersignature before payment shall be drawn in G.A. form ¹[No.108].

(b) **Drawl of advances :** Advances for purposes mentioned in Delegation of Financial Powers contained in Part-III of these rules shall be drawn by Drawing and Disbursing Officer in lump sum or in installments on the basis of Competent sanction. The bill sanction shall contain estimated details of contingent expenditure on the basis of invoices, etc.

Advance shall not be drawn on the basis of proforma invoices of the firms except wherever authorised under these rules in a particular case.

(c) Advances for objects as per Annexure 'A' to this Chapter and advances which are drawn within the powers of Head of Office shall be drawn without enclosing any sanction subject to limits, restrictions and conditions laid down therein and in rules 219 and 220 of these rules and Delegation of Financial Powers.

(d) The Controlling Officer shall wherever possible issue standing instructions/directions to regulate the expenditure or prescribe forms, scales, limits, etc., within which expenditure on the objects mentioned in Annexure 'A' shall be incurred.

²[**(e) Adjustment of Advances :** The advance drawn in the manner prescribed above shall be adjusted as prescribed in sub-clause (iii).]

1. Added vide Circular No. 8/94 dated 9.2.1994.

2. Substituted vide Circular No. 26/2006 dated 6.12.2006.

3. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - "**Rule 219 : There will be three forms of Contingent Bills for contingent expenditure specified as under :**(i) Contingent bill Form G.A. 108. (ii) Advance contingent bill Form G.A. 109.(iii)Detailed contingent bill Form G.A. 110."

¹[(iii) **Detailed Contingent Bill :** (i)] In cases where advance drawn for payment is less than the amount of claim or is percentage of the total claim, on the basis of competent sanction, the balance amount shall be drawn on Contingent Bill after observance of ²[deleted] prescribed formalities like inspection, testing, installation, etc. The contingent bill shall contain reference of previous advance drawn, Treasury Voucher number for the information of Accountant General, Rajasthan.

³[(ii) **Procedure where countersignature of competent authority required :** In the following cases, Detailed Contingent Bill duly typed shall be sent to the Controlling Officer soon after the accomplishment of the purpose for which advance was drawn but not later than 10th of the following month.]

(a) Where advance was drawn in lump sum or in installment for purposes like fairs, festival, functions, etc., under Delegations of financial powers and which are beyond the powers of Head of Office.

³[(b) Where advance was drawn for payment for other purposes under Delegation of financial powers or for objects as per annexure 'A' to this Chapter and where there are no standing instruction/directions, scales, limits, etc., to regulate the expenditure and which are beyond the powers of Head of Office.

The detailed contingent bill duly typed shall contain full reference of previous advance contingent bills, details of sub-vouchers, and copy of receipted challan for unspent balance paid into Treasury, if any. The detailed contingent bill shall be signed by the Head of office and submitted to the Controlling officer. The payees' receipts and sub-vouchers below Rs.1000/- shall be retained by the Drawing and Disbursing Officer in their own office. Sub-vouchers of Rs.1000/- and above shall be forwarded alongwith detailed contingent bill.

The controlling officer after detailed scrutiny of the bill under rule 224 of these rules shall countersign the bill and shall return to the Drawing & Disbursing Officer within 15 days of the receipt of Detailed Contingent (D.C.) bill in his office.

Drawing & Disbursing Officer shall submit the bill, duly countersigned by Controlling Officer, after removing objection, if any, raised by Controlling Officer, to the concerned Treasury Officer. The amount of any disallowance made by the Controlling Officer shall be refunded by short drawing in the next contingent bill presented at the Treasury for the same office. On withdrawal of objections subsequently, the amount shall be redrawn in the next bill included in the detailed contingent bill duly typed.]

³[(iii) **Procedure where countersignature of Competent Authority are not required :** In the following cases detailed contingent bill shall be prepared in the manner prescribed above and shall be sent directly to the Treasury Officer.]

(a) Where advance was drawn for the objects mentioned in Annexure 'A' to this Chapter and where the Controlling officer has issued detailed instructions/directions and fixed norms, scales, limits, etc., to regulate the expenditure and where purchases are being made and maintenance or repairs are being carried out as per rate contracts of C.S.P.O./Head of Department on rates of tenders approved by higher authorities and the expenditure is beyond his powers.

(b) Where advance was drawn for the objects/purposes which are within his powers.

(iv) A Register of Advances and Adjustments shall be maintained by the Head of Office in the following Form to watch timely adjustments of all advances drawn at his level. The Head of Office shall review the Register quarterly to watch the progress of adjustments and take action to get adjustment of advances. The Controlling Officer shall also maintain a Register of Detailed Contingent Bill passed and returned to Head of Office in Form G.A.105.

1. Corrected vide Circular No.10/2000 dated 31.3.2000.

2. Deleted vide Circular No. 8/94 dated 9.2.94 for "prescribed of".

3. Substituted vide Circular No. 26/2006 dated 6.12.2006.

Register of Advances and Adjustments								
S. No.	Purpose of advance	Amount	Date of advance	To whom given	Date of rendition of account	Adjustment		Date of adjustment
						Voucher	Refund of balance	
1	2	3	4	5	6	7		8

Signature of Head of Office

⁶[v) **Duties of Treasury Officer :** Treasury Officer shall exercise due checks to ensure that advance amount spent is supported by original vouchers, calculations are correct and amount remaining if any from advance has been deposited and this facts mentioned in the D.C. Bill. After this scrutiny, the bill shall be sent by Treasury Officer to Accountant General within three days.

Treasury Officer shall keep record of D.C. Bills so sent in the Form G.A. 110. He shall also make necessary entries against A.C. Bills in the respective Register G.A.109.]

⁷[vi)] The Controlling Officer shall keep himself informed about adjustment of such advances through quarterly statements received from Head of Office about these advances drawn and adjusted and also get it reviewed through local inspections and internal check parties to satisfy himself that advance contingent bills are being drawn and detailed contingent bills are being prepared and rendered strictly in accordance with the provisions of the rules.

⁷[vii)] The Officer-in-charge of Accounts wing shall be responsible for the observance of above provisions of rules and shall bring to the notice of Head of Office/Department any lapse in this regard.

Rule 220: Conditions for the drawl of Advance Contingent Bill-Certificate on Bill : (1) On the first Advance Contingent Bill drawn for claims mentioned in the Annexure 'A' to this Chapter and for departmental purposes drawn in instalments or otherwise after the 10th of each month or on subsequent months, the following certificate shall invariably be recorded. ³[**"Certified that the Detailed Contingent Bills in respect of the Advance Contingent Bills drawn before three months have been submitted to the Controlling Officer vide No.....dated.....or retained in this office."**]

In the absence of this certificate the payment of the Advance Contingent Bills drawn after the 10th of the month shall not be authorised by the Treasury Officer.

The Treasury Officer shall before passing the Advance Contingent Bill, verify the correctness of this certificate by requiring the Drawing and Disbursing Officer to produce satisfactory evidence of the fact of despatch or by ascertaining from the Controlling Officer the date of receipt of the Detailed Contingent Bills for the previous month.

(2) The amount so drawn on Advance Contingent Bill shall in no case be utilised for any other purpose other than specified in Annexure 'A' or in Delegation of Financial Powers.

(3) **Unspent balance to be deposited :** The Drawing and Disbursing Officer shall ensure that any unspent balance of advance drawn on previous Advance Contingent Bill if any, has been deposited in the treasury and copy of received challan in respect of unspent amount attached with the Detailed Contingent Bill to be sent to the Controlling Officer or otherwise.

(4) Expenditure shall be kept within the Budget provision.

(5) **Relaxation of period of submission of Bill :** The Finance Department in the case of sending Detailed Contingent Bill for the amount drawn on Advance Contingent Bills as per clause (1), (2) above may relax the period of ⁵[three month] to any period keeping in view the requirements in a particular case.

¹[**Exception 1:** In respect of Advance Contingent Bill drawn for purchase of Machinery/equipments and other articles from abroad by opening of letter of credit, the Detailed Contingent Bill may be rendered to the competent authority within six months of the drawal of Advance Contingent Bill.

The certificate under rule 220(1) of the said rules to be recorded on the subsequent Advance Contingent Bill shall stand modified accordingly in such cases.]

²[**Exception 2:** Deleted.]

⁴[**Exception 3:** [deleted]]

1.Added vide Circular No.45/94 dated 19.12.1994.

2. Existing exception numbered as (1) and Exception No.(2) added vide Circular No.27/95 dated 23.9.95 and deleted vide Circular No. 9/2005 dated 26.5.2005.

3. Substituted vide Circular No. 4/2003 dated 12.5.2003.

4. Exception No.3 added vide Circular No.2/2003 dated 3.3.2003 and deleted vide Circular No.4/2003 dated 12.5.2003.

5. Substituted vide Circular No. 9/2005 dated 26.5.2005 for words – "one month".

6. Added vide Circular No. 26/2006 dated 6.12.2006.

7. Existing sub-clause (v) and (vi) renumbered as (vi) and (vii) vide Circular No.26/2006 dated 6.12.2006.

Rule 221: Temporary Advance out of Permanent Advance, advance drawn on Advance Bill, its adjustment and Recovery thereof -

- (1) Temporary advances may be given to the Government servants out of permanent advance for meeting petty office expenses, for purchase of stores, etc. Advance may also be given out of amount drawn on Advance Contingent Bill for meeting specified objects for which amount of advance was drawn on Advance Contingent Bill. An acknowledgement Form G.A.172 shall be obtained from them at the time of making payments to them.
- (2) The Government servants shall render the accounts of such advances soon after the purpose for which the advance was given, is accomplished and in no case later than four weeks of payments of such advances.

The account of advances given out of amount drawn in Advance Contingent Bill, shall be rendered ordinarily after four weeks except in cases where different period is prescribed by the Government under Rule 220(5) of these rules. At the time of receipt of accounts of such advances, a receipt shall be given to the Government servant rendering accounts. The receipt will contain number of vouchers received with the account, unspent balance returned if any. The fact of receipt of account shall also be mentioned in the acknowledgement of advances previous taken from Government servants.

- (3) The amount of advances given to the Government servants and its adjustments shall be duly accounted for in the cash book in the manner prescribed in rule 48 (vi) of Chapter IV of these rules.
- (4) It will be duty of Head of office/Cashier to ensure that account of temporary advances is given by the Government servant soon after the purpose is accomplished along with the unspent balance's if any.

In case where the account is not given within the maximum period of four weeks or within prescribed period for advances drawn on Advance Contingent Bill in a particular case or the unspent balance is retained for more than the period mentioned above, the cashier shall be competent to make recovery directly from the salary of such Government servants along with interest at the rate of 18% per annum thereon as laid down in rule 170 of these rules.

- (5) The accountant shall be responsible for the compliance of the above provisions of the rules. He shall invariably present the position of such advances at the end of the month to the Head of Office and the Accounts Officer posted in the Department/Office.

VI – CONTROL OF EXPENDITURE

Rule 222 : **Record of Contingent Expenditure :** (1) A register of contingent expenditure shall be kept in each office in Form G.A.104 and each item of payment shall be entered therein under concerned detailed head as given in the budget, under initials of Drawing and Disbursing Officer.

- (2) To enable the Drawing and 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 shall be made monthly immediately after the monthly total, so as to include all payments under each head, as also charges adjusted by book transfer under Rule 234 from the commencement of the year upto the end of the last expired month.

Rule 223: **Responsibility of Drawing and Disbursing Officers :** Every Government servant shall exercise the same vigilance in respect to contingent expenditure as a person of ordinary prudence may be expected to exercise in spending his own money. The Drawing and Disbursing 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 exercised or is likely to be exceeded.

- (2) Except in cases where any monthly limit for any particular item of contingent expenditure is specified by the Finance Department, the monetary limit prescribed in the Delegation of financial powers, will be regarded as administrative restrictions to be watched by the Drawing and Disbursing Officer. The Drawing and Disbursing Officer shall therefore, furnish a certificate on the contingent bill to the effect that the monetary or quantitative limits prescribed in respect of items of contingent expenditure included in the bill have not been exceeded.
- In other cases sanction of the competent authority shall be obtained.
- (3) The Drawing and Disbursing Officer shall realise that the responsibility for obtaining sanction of the competent authority for an advance and for rendering proper accounts in support of expenditure met out from that advance is primarily that of him and cannot be shared by any other officer. He should, therefore, maintain a register of such advances in which he should enter the particulars of the advances drawn by him and the amounts adjusted and he should give complete reference in a Detailed bill, voucher number and date and amount of previous advances, mode of adjustments, duly signed under his dated signature.
- (4) Contingent expenditure of an unusual character or involving departure from any general or special rule or order made by Government shall not be incurred, nor should any liability be undertaken in connection therewith, without the previous sanction of Government.

Rule 224 : **Responsibility of Controlling Officer :** (1) Expenditure incurred by a Drawing and Disbursing Officer on objects classed as countersigned contingent expenditure shall be directly supervised and scrutinised by a controlling officer who signs the detailed bills relating to them.

The controlling officer shall be responsible for seeing that the items of expenditure included in a contingent/Detailed 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 calculations are correct and specially that the grants have not been exceeded nor are they likely to be exceeded. If expenditure is progressing so rapidly, he shall advise Drawing and Disbursing Officer to restrict the expenditure.

- (2) Where an appropriation for contingent expenditure covers expenditure on a number of distinct and individually important objects or class of expenditure, such appropriation shall be distributed by the Controlling Officer among the important items comprising it. If some of the items are not important those items taken as a whole may be treated as a single important item for this purpose. The expenditure on each important item shall be watched and controlled separately against the allotment for it, especially when the charges of a fluctuating nature. The contingent register shall be maintained accordingly.
- (3) For countersigned contingencies, the monthly detailed contingent bills provide all the information required by the Controlling Officer for checking the expenditure against the appropriation. If, in any month, the expenditure exceeds the monthly proportion of the appropriation for the year, the Drawing and Disbursing Officer shall send a report to the Controlling officer along with the detailed contingent bill furnishing special reasons for incurring the excess expenditure.
- (4) For contingencies, other than countersigned contingencies, the Controlling officer shall get statements from each Drawing and Disbursing officer quarterly, of the progressive expenditure compared with the allotment under each item for which there is specific appropriation or allotment, If the expenditure is progressing too rapidly he should advise the Drawing and Disbursing officer to curtail it to the necessary extent. He should also during his local inspections, scrutinise the Contingent registers of the offices under his control and satisfy himself generally that the charges are necessary and not excessive, the rates correct and the sanction obtained adequate.

VII – PROVISIONS FOR CERTAIN KINDS OF CONTINGENT EXPENDITURE

Rule 225 : Service Postage Stamps ¹[/Public Postage Stamps]:

(1) The following procedure shall be followed for obtaining service postage stamps:

- (i) A bill in Form G.A. 112 containing acknowledgement shall be prepared by the Drawing and Disbursing Officer for purchase of ¹[Service Postage Stamps/Public Postage Stamps]. The Treasury officer shall cross the bill at the time of passing the bill. The Drawing and Disbursing Officer will get Bank Draft in the name of Post Master, Head Post Office. The Drawing and Disbursing Officer shall then send two copies of indents in form G.A. 113 along with Bank Draft to the Post Master concerned for obtaining required stamps. The Post Master will return one copy of indent having details of denomination of stamps issued and receipt of Bank Draft and keep second copy for his record.
 - (ii) Accounts of ¹[Service Postage Stamps/Public Postage Stamps] shall be maintained in Form G.A. 114 and G.A. 115.
- (2) **Rent of private buildings for Office Accommodation –General Conditions and Procedure:**
- (a) (i) Whenever it is intended to hire private buildings for office use, a certificate of non-availability of suitable Government buildings shall be obtained from the Collector (or G.A.D. in case of Jaipur).
 - (ii) The Head of Department/Head of the Office should first assess the area of the buildings, number of rooms and other facilities and locality where the office is to be located.
 - (iii) Terms and conditions of lease shall be laid down with competent sanction. The term of lease should not be more than the duration for which office building is required for a longer duration. Terms should contain provision of extension of lease at the option of State Government for revision of rents as per conditions laid down in delegation of powers. Tenancy may be terminated earlier than the prescribed period/extended period, as the case may be, giving 3 months notice.
 - (iv) The amount of rent shall include element of municipal rates and taxes. Liability on account of Land and Building Tax if any, shall not be undertaken by the Government.
 - (v) The initial rent will be fixed as per assessment of P.W.D. A certificate from Executive Engineer/Assistant Engineer that rent charged is reasonable shall be taken when building is first taken on rent and at the time when rent is revised.
- (b) **Contingent expenditure on Temporary Structure, Repairs, etc.:** The Head of office shall ordinarily get maintenance and repairs of the building done from the owner of the house. In case of urgent requirements temporary structure and petty items like electric, sanitary and water fittings, the work may be got done as per his financial powers.
 - (c) The Head of Office shall ensure that building taken on rent is kept in proper condition and no damages are allowed to be done to the building. In case such damages which are considerable, proposals for re-imbursement of loss should be sent to the Government. The lease should also contain suitable provision on this account.
- (3) **Printing :** (i) As a general rule printing shall be got done at the Government press. Printing may also be got from the market to the extent of limits laid down in financial powers after either obtaining NAC or without NAC from Government presses.

1. Substituted vide Circular No. 9/2002 dated 15.6.2002 for – "Service Postage Stamps".

- (ii) Tenders will not be necessary in case printing is got done from approved printing presses at the rates approved by Government press, if any.
 - (iii) In case where rates are not approved or in case of urgent requirement and in case of special nature, work will be got done through open tenders for an estimated amount of Rs.30,000/- and above and through limited tenders if the estimated amount is less than Rs. 30,000/- in the manner prescribed in stores Purchase Rules contained in part-II of these Rules.
- (4) **Repairs and Maintenance:** Machinery and equipments for carrying out repairs and maintenance are classified as under:-
- (a) (i) Office equipments.
(ii) Machinery and equipments used in offices or works,
(iii) Motor Vehicles, and
(iv) Furniture and fixtures.
 - (b) (i) Except in cases of rate contract by C.S.P.O. office equipments like duplicating Machines Photo state copiers, Calculating machines, Calculators, Fax, Other equipments like water coolers, refrigerator, air-conditioners, television, Intercom Telephones, Tractors, Medical equipments like X-Ray equipments, Sonography, Cat-Scanning, etc., overhead projectors, Film projectors, Cameras, V.C.R./ V.C.P. and other electronic and sophisticated scientific/medical equipments shall be got repaired and maintained through their manufactures, distributors or authorised dealers.
(ii) Repairs and maintenance of computers purchased and installed through Rajasthan State Agency for Computer Services as per Store Purchases Rules shall be got done from the supplier of such computers during warranty period. After expiry of the warranty period annual maintenance shall be arranged either through the above mentioned Agency or directly.
(iii) The Head of the Departments shall enter into annual rate contracts for the repairs and maintenance of machinery and equipments mentioned in clause 4 (a) (i) with the manufactures, distributors or authorised dealers after negotiations preferably at the time of their purchases and get it renewed year to year.

In case manufactures, distributors or authorised dealers do not agree to such rate contracts or in case of Machinery and equipments other than mentioned in clause (i) above, tenders shall be invited in accordance with the provision of the Store Purchases Rules and repairs got done from established mechanics having well equipped workshops, spare parts will always be purchased from authorised dealers.

- (c) The repairs of machinery and equipments used in execution of works shall ordinarily be got done in the Departmental workshops to the extent of facility available in these workshops.

In case where arrangements for such repairs and maintenance do not exist in the workshops and machinery and equipments are considered of special nature, repairs and maintenance shall be entrusted to the manufactures, distributors or their authorised dealers. In case they do not agree or in cases of the machinery and equipments for ordinary use, repairs shall be got done through tenders from established mechanics having well equipped workshops in accordance with the provision contained in the Stores Purchase Rule.

- ^{1(d)} Repairs and maintenance of Motor Vehicles shall be got done from the State Motor Garages located in Rajasthan or in departmental workshop or from the authorised dealers, in case there are no authorised dealers repairs and maintenance will be done from established mechanics having well equipped workshops through bid/tenders as per provisions of Rajasthan Transparency in Public Procurement Act and Rules. Preference should be given to State Motor Garage/Departmental workshop.]
- (e) Spare parts for machinery, equipments and Motor Vehicles will, however, be purchased only from authorised dealers.
- (f) **Maintenance and Repairs during Warranty/Guarantee period:** The Drawing and Disbursing Officer/Store Officer shall ensure that timely steps are taken to get machinery and equipments and motor vehicles repaired and maintained in good condition and to arrange removal of all manufacturing defects, etc., during period of warranty/and guarantee and in no case such period is allowed to expire in case the equipment is to be kept in the working condition.
In case of loss on the account they will be held responsible. Subsequent repairs after expiry or guarantee/ warranty period shall be got done in accordance with the provisions of these rules. A certificate that repairs, etc., has been done only after expiry of guarantee/warranty period shall also be endorsed on the bills.
- (g) Ordinarily, payments for service rendered shall be made only after the services have been rendered. However, in cases where it becomes necessary to make advance payments for such services, the Head of Department may authorise advances demanded by firms with whom annual rate contracts for maintenance of air conditioners, water coolers, computers, Inter-com system, medical equipments, etc., are entered into and contract thereon provide payment of such advances as a condition to the rate contract.
- (h) **Recanning of Chairs :** Recanning of chairs shall be got done from the institutions/bodies of bling, handicapped widows, orphans and beggars as approved by the Social Welfare Department or such similar bodies at the rates and conditions approved by the C.S.P.O. from time to time.
In cases where there are no such bodies, recanning may be done from individuals of such categories or other sources, In that case the Drawing and Disbursing Officer will certify on the bill that there are no institutions or body located in that place and therefore, recanning has been done from individuals of that categories or other sources.
- (i) **Repairs of furniture:** Repairs of furniture articles like chairs, tables, sofas, cleaning and washing of Galichas, etc., shall be got done as per provisions of Stores Purchase Rules.

1. Substituted vide Circular No.01/2016 dated 15.2.2016 for -

"(d) Repairs and maintenance of Motor Vehicles shall be got done from the State Motor Garages located in Rajasthan or in departmental workshop, if such workshops have adequate facility and capacity to handle such repairs without effecting their own job.

In case Motor Garages or Departmental workshop do not provide such facility, repairs and maintenance shall be got done from the authorised dealers on the basis of N.A.C. from such Garages or Workshops and in case there are no authorised dealers, repairs and maintenance will be done from established mechanics having well equipped workshops through tenders as per provisions of Stores Purchases Rules."

- (5) **Conveyance hire charges:** The conveyance hire charges shall be admissible at the rates prescribed in the delegation of financial powers subject to the following conditions:-
- (j) The Government servant other than Gazeted Government servant is despatched on duty to a place at a distance not less than one K.M. from his office or is summoned to his office outside the ordinary hours of duty by a special order of Gazetted officer.
 - (ii) The Gazetted officer is appointed Officer-in-charge in a court case for attending court/Tribunal, etc., or visiting Government advocates at their offices, or residences for consultation when called by them to prepare written statements, etc., or carrying records of the case.
 - (iii) The Government servant entitled to claim conveyance hire charges shall be required to furnish the prescribed certificates.

Rule 226: Register of Trunk Calls : Each Officer who has been supplied with a telephone shall maintain a Register of Trunk Calls in Form G.A. 116 in which entries shall be made soon after the call, mentioning the name and address of the Officer to whom the call is made. Bill of the Telecommunication Department shall be verified on the basis of these entries to which reference should be quoted on the bills. The register shall be kept in the safe custody of the officer.

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¹[ANNEXURE-A

DRAWAL OF ADVANCE ON ADVANCE CONTINGENT BILL FOR CONTINGENT EXPENDITURE
[See rule 219 (1) (ii) (a)]

S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
1.	Agriculture -Heads of Offices under Director of Watershed & Soil Conservation Department, Horticulture Department	(a) Expenditure incidental to break down of vehicles, tractor, Compressors etc. (b) Unforeseen and emergent expenditure on anti-locust operations. (c) Purchase of seeds, fertilisers, Pesticides, Khas, Moong, thore, Bamboo, Ram-bamboo stone and vegetative & engineering materials, break down, etc., for meeting transportation and other allied expenses thereon.	Upto Rs. 1.50 lac at a time	Further advance shall not be drawn unless the entire amount is fully adjusted

1. Annexure-A substituted vide Order No.F.1(4)FD/GF&AR/2006 dated 9.7.2015 (Circular No.2015).

S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(d) Purchase of animals (sheeps, etc.)		
		(e) Payment to labourers engaged for the users Committee and farmers or on muster Roll.		
		(f) Payment of officers, Employees and farmers on their training and travelling expenses under the scheme.		
		(g) Payment to daily labourers and other allied expenses in connection with survey works.		
2.	Archaeology & Museum: Assistant Engineer	(a) Payment to Labourers on muster Roll. (b) Purchase of material for Petty repairs.	Upto Rs.15,000/- at a time in a week.	
	Superintendent, Jaipur, Jodhpur and Udaipur.	(a) Payment to labourers on muster rolls. (b) Payment of transportation charges. (c) Purchase of petty stores.	Upto Rs.15,000/- at a time in a week.	

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S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
3.	Ayurved : Director	(a) Sugar through Rajasthan Kraya Vikraya Sangh on NAC from District Supply Officer.	Upto the amount of actual cost.	
		(b) Expenditure on Training, Camp, Seminar etc.	Upto Rs. 30,000/- at a time.	
		(c) Expenditure on organising Fairs.	Upto Rs. 2.00 lac at a time.	
	Manager Ayurvedic Pharmacy, Ajmer	Purchase of Green and fresh Vanaspati for medicines, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.50,000/- at a time.	
	Incharge, Ayurvedic Pharmacies.	Purchase of Green and fresh Vanaspati for medicines, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.20,000/- at a time.	
	Pradhan Chikitsak Govt. (A class) Ayurvedic Ausdhalya, Ajmer.	Purchase of edible articles on cash payment, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.4,000/- at a time.	
	Pradhan Chikitsak Ayurvedic Dispensaries 'A' Class	Purchase of edible articles on cash payment, ghee and milk from Rajasthan Cooperative Dairy Federation.	Upto Rs.2,000/- at a time.	

S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
4.	Animal Husbandry : Director	(a) Purchase of animals. (b) Purchase of damaged wheat milo maize and wheat Bran from the Food Corporation of India and/or State Food Department/Rajasthan Food and Civil Supplies Corporation Ltd. (c) Purchase of poultry feed ingredient. (d) Organising Cattle fair.	Upto Rs.5.00 lacs at a time. Upto the amount of actual cost. Upto Rs.1.00 lac per week in each case. Upto Rs. 2.00 lac at a tune.	
5.	Colonisation :	Payment to Labourers on Muster Roll.	Upto Rs.20,000/- at a time.	
6.	Commercial Taxes : Dy.Commissioner (anti-evasion)	For implementation of the programme of making incognito test purchases.	Upto Rs.15,000/- at a time.	

S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	Dy. Commissioner (Admn.)		Upto Rs. 10,000/- at a time.	
	Commercial Taxes Officer		Upto Rs. 5,000/- at a time.	
7.	Child Development Project : Officers who are from R.A.S./ Raj. Tehsildar Service Cadre, Regional Dy. Director (Bal Vikas).	For Food grain and oil from Food Corporation of India and State Food Department Rajasthan Food and Civil Supplies Corporation Ltd. and Tilam Sangh & National Consumers Federation (For Angan Badi).	Upto Rs.2.00 lac at a time.	
8.	Women Empowerment: Director	To arrange Fairs, Workshops, Seminars etc.	Upto Rs. 3.00 lac at a time.	
	Head of Office		Upto Rs. 50,000/- at a time.	

S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
9.	Rural Development & Panchayati Raj Department : (i) Joint/Dy.Secretary	(a) Expenditure on seminars camps and study tours. (b) Purchase of fodder for animals.	Upto Rs.50,000/- at a time. Upto Rs.20,000/- at a time.	
	(ii) Project Director, Joint/ Dy. Secretary	Payment of P.O.L.	Upto Rs. 10,000/- at a time.	
	Secretary	Payment of P.O.L.	Rs. 20,000/- at a time.	
10.	Election : Chief Electoral Officer, Addl./Joint Chief Electoral Officer/ Secretary, State Election Commission.	(a) Expenditure in connection with General Elections Panchayats/Panchayat Samities, Zila Parishad Elections and Elections of Municipal Bodies including Nagar Nigam on polling materials freight charges & other petty unforeseen expenses of immediate nature during election days.	Up to Rs. 5.00 lac at a time.	

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S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(b) Expenditure on Petrol & Lubricants during election days.	Upto Rs. 2.00 lac at a time.	
District Election Officers.	(a)	Payment of hire and detention charges to the owners of the motor vehicles during election days.	Upto Rs. 20.00 lac at a time.	
	(b)	Payment of T.A. to the Polling Parties.	Upto Rs. 20.00 lac at a time.	
	(c)	For Petrol and Lubricants.	Upto Rs. 5.00 lac at a time.	
	(d)	Lump sum payment to the Presiding Officers for Polling stations for Kerocene Buckets, Mungs, Lantern, Locks, Water arrangements and other unforeseen expenditure on material and Freight charges.	Upto Rs.10.00 lac at a time.	
11. Education: Director, Primary/Secondary Education	(a)	Expenses on travelling and messing arrangements for educational tours, training and other camps and repairs to kutcha buildings.	Upto Rs. 50,000/- at a time.	
	(b)	Payments of lecture fees and travel expenses for Lecturers.	Upto actual amount provided by Government.	

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S. No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	(c)	To arrange Teacher's Day Celebration, Seminars, Workshop etc.	Upto Rs. 2.00 lac at a time	
12.	Excise : Excise Commissioner	Payment for Bhang and other exciseable commodities and expenses on transportation of Liquor.	Upto actual amount.	
	District Excise Officer	For running Country Liquor or shops departmentally.	Upto Rs.15,000/- at a time.	
	District Excise Officer, Jaipur.	Payments to Sri Ganganagar Sugar Mills for purchase of Liquor.	Upto Rs. 1.50 crore at a time.	
13.	Employment Exchange :			
	Director	Purchase of News print paper for 'Rozgar Sandesh' through State Trading Corporation of India.	Upto Rs.50,000/- at a time.	
14.	Relief : Collector (Disaster Management & Relief)	(a) Payment to Labourers on muster rolls. (b) Gratuitous relief. (c) Purchase of stores for use of works.	Upto the actual cost or the funds allotted for the purpose, whichever is less.	Detailed bill to be submitted within time.

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(d) Purchase of fodder, transportation charges. (e) Purchase of P.O.L. (f) Purchases of grass and fodder for Depots, established in connection with emigration of cattle. (g) Repair of tankers. (h) Assistance to people affected/likely to be affected in fire, flood, cyclone, hailstorms and earthquake hazards. (i) Assistance to small and marginal farmers. Emergency supply of water, Transportation charges. Payment of fees for medico Legal Cases.		
15.	Forensic Science Laboratory, Rajasthan : Director		Upto Rs.20,000/- at a time.	
16.	Forest : Divisional Forest Officers, Jaipur, Kota, Jodhpur, Udaipur. Principal Chief Conservator of Forest.	1. (a) Payment to Labourers. (b) Diet articles for animal and birds of the zoo. 2. Payment of Training expenses and monthly stipend to the trainee Rangers.	Upto Rs. 15,000/- at a time. Upto Rs.60.00 lacs per annum.	
17.	Ground Water : Chief Engineer	(a) Payment to labourers on Muster Rolls. (b) Purchase of P.O.L.	Upto actual amount. Upto Rs. 1.50 lac at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
18.	General Administration Department (Secretariat) :	For meeting expenses on Independence/Republic Day/Rajasthan Day and like.	Upto Rs.2.00 lac in each case.	Detailed bill to be submitted within six months and ceiling for each function to be fixed in consultation of Finance Department.
19.	Government Secretariat: Joint/Dy.Secretary, DOP	(a) For training of Ministerial staff of Secretariat. (i) Payment of Lecture Fee (ii) Refreshment (iii) Other Miscellaneous Expenditure	Upto Rs. 56,000/- at a time as under : Rs.35,000/- Rs. 18,000/- Rs. 3,000/-	
		(b) Payment to Postal Department in lieu of postal tickets for filling the Franking machines.	Upto Rs.20,000/- at a time.	
	Financial Advisor, D.O.P. (C)	(c) POL for Secretariat Pool Vehicles. (a) Disbursement of the amount of financial assistance sanction in individual cases by the Chief Minister out of his discretionary grants. (b) Payment of Advocate Fee/various festival expenses etc.	Upto Rs. 80,000/- at a time. Upto Rs.75,000/- at a time. Upto Rs.75,000/- at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
20.	H.C.M.Rajasthan State Institute of Public Admn., Jaipur:			
	Director	Payment of Lecture fees and mess charges for trainees allowed fee boarding.	Upto actual amount on rates prescribed by the Government.	
	Addl./Joint Director, Regional Training Centre, Udaipur/Kota/Bikaner/Jodhpur.	Payment of Lecture fees to the Lecturers.	Upto Rs.10,000/- at a time.	
21.	Home Guards : Battalion Commandants of Border Battalions (Home Guards), Barmer/Bikaner/ and Jaisalmer, Sri Ganganagar.	(a) Payment of allowances to volunteers in the Border Battalions. (b) Running of Mess during training or embodement. (c) Repairs of vehicles. (d) Purchase of P.O.L. (e) Miscellaneous expenses to run camps.	Upto Rs.5.00 lac	
	Commandants(S.P.) (Home Guards)	Payment of advance for messing/food of Home Guards in event of call up for specified period ranging upto 15 days at the prescribed rate per day per home guard.	Upto Rs.2.00 lac	
22.	Irrigation Management and Training Institute, Kota : Addl.Chief Engineer and Director.	For running of training courses and organising symposiums, workshops, and seminars for trainees and for procuring machinery and equipments required for the Institute.	Upto Rs. 1.00 lac at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
23.	Jail : Officer-in-Charge	Purchase of cotton yarn for Jail factories.	Upto Rs.2.00 lac at a time.	
24.	Jawahar Kala Kendra, Jaipur.	Payments for artefacts/Programme & activities.	Upto Rs.2.00 lac at a time.	
25.	Mines & Geology: Heads of Offices.	Payment to Labourers on Muster Rolls Purchase of P.O.L., spare parts and other controlled articles for departmental purposes.	Upto Rs. 75,000/- at a time Upto Rs.10,000/- at a time.	
26.	Medical & Health Services: (i) Addl.Director, Family Welfare	Expenditure for organising variety programme, Kavi Sammelan, Mushayaras, Qawwalies, Exhibition, Puppet Shows and Hari Katha, etc., under Family Welfare Programme.	Upto Rs.20,000/- at a time.	
	(ii) Addl./Dy.C.M.& H.O.(F.W.)	Expenditure for organising variety programme, Kavi Sammelan, Mushayaras, Qawwalies, exhibition, Puppet Shows and Hari Katha, etc., under Family Welfare Programme.	Upto Rs.15,000/- at a time.	
	(iii) All Principals Medical Colleges.	(a) For payment of incentive money to the patients and motivators. (b) To arrange seminars, to hold orientation camps to be conducted within their area. (c) Purchase of Petrol, Oil and lubricants for the vehicles for above purposes under Family Welfare Programme.	Upto Rs. 1.00 lac at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	(iv) All Superintendents Associated Group of Hospitals.	(a) For payment of incentive money to the patients and motivators. (b) To arrange seminars, to hold orientation camps to be conducted within their area. (c) Purchase of Petrol, Oil and lubricants for the vehicles for above purpose under Family Welfare Programme.	Upto Rs. 1.00 lac - at a time.	
	(v) Principal, Regional Family Welfare Training Centre, Jaipur & Ajmer.	(a) For payment of incentive money to the patients and motivators. (b) For P.O.L.to the vehicle for above purpose under Family Welfare Programme.	Upto Rs.20,000/- at a time.	
	(vi) Director, Medical & Health Services.	(a) For payments for the purchase of vaccine lymph from the State Vaccine Institute Patwadnagar (U.P.) (b) Payment of freight charges on Coal wagons, D.D.T.Drums, X-Ray, Units, Sterilizers and other equipments and for sugar. (c) Payments for purchase of imported wheat or Readymade flour of imported wheat. (d) Payment of Custom Charges Cost of petrol Mobile oil. etc. and other incidental charges for bringing UNICEF vehicles from Mumbai/Chennai/Kolkata to Rajasthan.	Upto the amount of the actual cost.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
(vii)	Principal, Medical & Dental Colleges.	For opening letter of credit or for taking delivery of Railway Receipt from Bank for purchase of Hospital equipments from Foreign firms as per terms and conditions.	A sum not exceeding the actual cost of the purchase order.	
(viii)	Superintendent, SMS Hospital, Jaipur.	For opening letter of credit or for taking delivery of Railway Receipt from Bank for purchase of Hospital equipments from foreign firms as per terms and conditions.	A sum not exceeding the actual cost of the purchase order.	
(ix)	Mobile Surgical Unit, Jaipur, Director or in his absence the officer-in-charge Unit.	Purchase of petrol, oil, lubricants for organising camps.	Upto Rs.20,000/- at a time.	
(x)	Madan Mohan Malviya Govt. Ayurvedic College, Udaipur.	Purchase of milk and food stuffs for patients from Rajasthan Co-operative Dairy Federation.	Upto Rs.25,000/- at a time.	
(xi)	All Chief Medical & Health Officers.	<ul style="list-style-type: none"> (a) For payment of incentive money to the patients and motivators. (b) To arrange seminar, to hold orientation/ health camps to be conducted within their area. (c) For purchase of POL to the vehicles for the above purpose under Family Welfare Programme. 	Upto Rs. 75,000/- at a time.	
(xii)	All Principal Medical Officers.	<ul style="list-style-type: none"> (a) For payment of incentive money to the patients and motivators. (b) To arrange seminar, to hold orientation /health camps to be conducted within their area. 	Upto Rs.20,000/- at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
	(xiii) All Addl./Dy.Chief Medical & Health Officers (Family Welfare)	(a) For payment of incentive money to the patients and motivators. (b) To arrange seminar, to hold orientation camps to be conducted within their area. (c) For purchase of POL to the vehicles for the above purpose under Family Welfare Programme.	Upto Rs. 75,000/- at a time.	Note : Additional/ Deputy Chief Medical & Health Officer (Family Welfare) Jaipur, Jodhpur, Udaipur, Bikaner, Kota & Ajmer may sanction advance upto Rs.2.00 Lac for payment of incentive money to the patients and motivators.
	(xiv) Director, State Health Extension Education Information & Communication Bureau (IEC)	For organising State level IEC activities.	Upto Rs. 1.50 lac at a time.	
	(xv) Dy.Chief Medical & Health Officer (F.W.)	For organising District/ Block Sector/ Sub-centre level IEC activities.	Upto Rs. 75,000/- at a time.	
	(xvi) Education & Publicity Officer	For organising IEC activities at district/Block/Sector/Sub-centre level.	Upto Rs.50,000/- at a time.	
27.	Motor Garage : Controller, Jaipur.	(a) Purchase of petrol, oil and lubricants from Indian Oil Corporation, etc.	Upto the cost of one tanker not exceeding 20,000 litre for petrol/diesel; and upto the cost of one drum not exceeding 210 litre for lubricant.	Balance amount of all the bills shall be deposited in 3 weeks.

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(b) Purchase of tyre and tubes.	Upto Rs.40,000/- at a time.	Balance amount of all the bills shall be deposited in 3 weeks.
		(c) Advance to drivers and for other petty expenditure.	Upto Rs.10.00 lacs per week.	Balance amount of all the bills shall be deposited in 3 weeks.
(b)	Divisional Supdt., Motor Garage, Udaipur.	Purchase of petrol, oil and lubricants from I.O.C.	Upto the cost of one tanker not exceeding 20,000 litre for petrol/diesel; and upto the cost of one drum not exceeding 210 litre for lubricant.	Balance amount of all the bills shall be deposited in 3 weeks.
(c)	Divisional Supdt., Motor Garage Udaipur/ Jaipur.	Advance to Drivers.	Upto Rs.20,000/- per week.	Balance amount of all the bills shall be deposited in 3 weeks.
28.	Printing & Stationery:	(a) Purchase of proprietary items of machines of department.	Upto Rs. 1.00 lac at a time.	
		(b) Payment of Railway freight of paper stationery articles and press materials received from Mills, distributors and manufactures.	Upto amount of Railway freight.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(c) Purchase of P.O.L. and other controlled commodities.	Upto the cost of one drum of oil not exceeding 210 litre.	
29.	Pasture Development & Cultivation of Green fodder around tube wells in Jaisalmer district.	Payment to labourers employed for cultivation of pasture.	Upto Rs.20,000/- per week.	
30.	Public Relations : Director	Expenses on exhibitions	Upto Rs.20,000/- in each case.	
31.	Police Department	Expenses on emergent cases as under : (a) Repairs to broken down vehicles. (b) Purchase of P.O.L. (c) Purchase of fodder for animals including animal feed. (d) Petty construction and repairs to police lines and buildings. (e) Police parties for riots and pursuit of criminals etc. (f) Recruitment of Policemen.	Upto amount of actual cost but not exceeding Rs. 1.00 lac at a time.	
32.	Police Department : Commissioner of Police, Jaipur,/Jodhpur, Superintendent of Police Kota City, Bharatpur, Bikaner, Ganganagar and Ajmer.	Purchase of Petrol/ Diesel from oil companies for petrol pumps run by the Department.	Upto the cost of one tanker not exceeding 20,000 litre.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
33.	Revenue Department: Collector	(a) Payment to labourers on muster rolls and purchase of stores for local development works. (b) Expenses on law charges incurred in civil litigation such as court fees, process fees, commissioner fees diet money for witnesses, clerk fee, etc. (c) Payments for procurement of food grains under procurement schemes. (d) Payment to workers on muster rolls and purchase of stores for use in Works or Crash programmes for rural employment (e) Payment to temporary labourers employed for Land Revenue work. (f) Purchase of petrol/oil and lubricants from I.O.C. for District Pool Vehicles. (g) For construction of Patwar Khana.	Upto the amount of actual cost. Upto funds allotted. Up to the amount of actual cost but up to Rs. 25,000/- at a time. Up to Rs. 25,000/- at a time. Upto Rs. 15,000/- at a time. Upto Rs. 15,000/- at a time.	Subject to technical sanction.
34.	Director, Revenue Research and Training Institute, Ajmer	Payment of Lecture fees to the Lecturers	Upto actual amount on rates prescribed by the Government.	
35.	Raj Bhawan : Secretary to the Governor	For meeting expenditure relating to House hold, Air fare of the Governor.	Upto Rs. 3.00 lac at a time.	

S.No.	Name of Department/ Authority		Purpose	Amount	Special conditions
36.	Revenue Board, Ajmer: Registrar		(a) Payment for professional and special services (i.e. T.A. & D.A., Honorarium) to the experts summoned by the Board. (b) Purchase of petrol/oil, lubricants for vehicles.	Upto Rs. 40,000/- at a time. Upto Rs. 20,000/- at a time	
37.	Research & Soil Survey Bikaner:		Payments to Labourers.	Upto Rs. 15,000/- at a time.	
38.	Rajasthan Public Service Commission : Secretary		(a) Payment for conducting examinations. ¹ [(b) Purchase of petrol, oil and lubricants for vehicles ² [(c) Payments for professional and special services (i.e. T.A. and D.A. and honorarium) to the experts summoned by the Commission.	(i) Upto Rs.1.5 crore at a time. (ii) Upto Rs.3.00 crores at a time (Admn.Deptt.) Upto Rs.1,00,000/- at a time.] Upto Rs.5.00 lac at a time.	The payment to the subject matter specialist be preferably made through FVC Bills/online mode.]

1. Substituted by Order No.F.1(4)FD/GF&AR/2006 dated 25.3.2021 for - "(b) Purchase of petrol, oil and lubricants for vehicles - Upto Rs. 75,000/- at a time."

2. Substituted by Order No.F.1(4)FD/GF&AR/2006-Part-1 dated 06.11.2025 for -

		(c)	Payments for professional and special services (i.e. T.A. and D.A. and honorarium) to the experts summoned by the Commission.	Upto Rs.3.00 lac at a time.
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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(d) Payment for meeting legal expenses	Rs.40,000/- at a time.	
39.	Rajasthan Subordinate & Ministerial Services Selection Board: Secretary	(a) Payment for conducting examinations. (b) Purchase of petrol, oil and lubricants for vehicles (c) Payments for professional and special services (i.e. T.A. and D.A. and honorarium) to the experts summoned by the Commission. (d) Payment for meeting legal expenses	(i) Upto Rs.1.50 crore at a time. (ii) Upto Rs.3.00 crores at a time (Admn.Deptt.) Upto Rs.75,000/- at a time. Upto Rs.3.00 lac at a time. Rs.40,000/- at a time.	
40.	Rajasthan State Chemical Works, Deedwana : Production Manager	(a) Purchase of furnace oil or coal. (b) Freight charges etc.	Upto Rs.2.00 lac at a time. Upto Rs. 75,000/- at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
		(c) Payment of excise duty.	Upto Rs.75,000/- at a time.	
		(d) Payment to the labourers engaged in connection with the excavation of Crude Sodium sulphate.	Upto Rs. 10,000/- at a time.	
		(e) Payment to Salt Producers.	Upto Rs. 4.00 lac at a time.	
	Manager Pachpadra	(f) Payment of cess to Govt. of India for salt.	Upto Rs.50,000/- at a time.	
41.	Social Justice & Empowerment Department: Hostel Rescue Homes, District Shelters and Aftercare Homes.	Purchase of controlled/ Rational commodities.	Upto Rs.10,000/- at a time.	
42.	Settlement Department :	Payment to labourers on muster roll.	Upto Rs. 15,000/- at a time.	

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S.No.	Name of Department/ Authority	Purpose	Amount	Special conditions
43.	Science & Technology : Director	(a) Maintenance of Scientific Instruments and other allied accessories. (b) Payment of remuneration to the experts called for Advisory meeting.	Upto Rs. 10,000/- at a time. Upto Rs.10,000/- at a time.	
44.	Tourism : Director	Fairs & Festivals.	Upto Rs. 3.00 lac at a time.	
45.	Engineering Staff Training Institute (Technical Training Institute,Jaipur) : Director	Payment of lecturer fee, etc.	Upto Rs. 50,000/- at a time.	
46.	Art & Culture : Director, Rajasthan Oriental Research Institute, Jodhpur. Director Arabic Persian Research Institute	For organising National Conference & meetings and arranging their payment of T.A., Lodging, Boarding, Transportation and cash payment. To arrange Seminars, Award and Prize Ceremony, Workshop etc.	Upto Rs. 1.00 lac at a time. Upto Rs. 2.00 lac at a time.]	
¹ [47.	NCC - Deputy Director General Raj. Jaipur	For organising various NCC camps	Upto Rs. 10.00 Lac at a time]	

1. Added vide Circular No.03/2016 dated 16.02.2016

CHAPTER – XII

INTER – DEPARTMENTAL PAYMENTS/ADJUSTMENTS

Rule 227 : **Division of Departments** : For purposes of interdepartmental payments, the departments of a Government shall be divided into service Departments and Commercial departments according to the following principles:-

(A) **Service Departments**: These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Government or (b) are necessary to, and form part of the general conduct of the business of Government.

Examples of Category (a) are : The Departments of Administration of Justice, Jails, Medical, Police, Education, Public Health, Forest.

Examples of Category (b) are : The Departments of Printing and Stationery, Public Works (Building and Roads).

(B) **Commercial Departments or Undertakings** : These are constituted mainly for purposes of rendering services or providing supplies, of certain special kinds, on payment for the services rendered or for the articles supplied. They perform functions which are not necessarily Governmental functions. They are required to work to a financial results determined through accounts maintained on commercial principles.

Note: Government shall specify whether a particular department or particular activities of a department shall be regarded as Commercial department or Undertakings.

Rule 228 : **Charging for Services by Service Department – General Rules**: Save as expressly provided by any general or special orders, a Service department shall not make charges against another department for services or supplies which fall within the class of duties for which the former department is constituted.

The following exceptions to this rule have been authorised :-

- (i) The Forest Department shall charge any other department for vegetable, animal or mineral Products extracted from a forest area.
- (ii) Payments shall ordinarily be made for convict labour as in the case of that supplied to the public works and other departments of Government but no charge shall be made for convict labour in the case of works undertaken by the Public Works Department which are treated as Jail works.
- (iii) The Cost of additional Police Guards supplied to an Irrigation or other projects while under construction, shall be debited to the project concerned.

Rule 229 : **Charging by Commercial Department/Undertakings** : A Commercial department or undertaking shall ordinarily charge and be charged for any supplies and services made or rendered to, or by, other departments or Government.

This rule may be applied to particular unit or particular activities of any department even though the department as a whole may not be Commercial department. Such a unit or activity shall ordinarily charge for its services or its supplies to, and may likewise be charged by, either the department of which it forms a part or any other department.

Rule 230 : **Department acting as an agent of another department**: (1) The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitible in the

accounts of the later as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments conjointly, the cost is wholly debitible to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary.

- (2) When a special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowances, etc., of the Special Officer and his establishment and any expenditure on contingencies is debitible to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges incurred in connection with acquisition of the land on establishment, contingencies, etc., shall be borne by the department for which the land is acquired.

Rule 231: **Department performing Supplement duties to the main function:** A branch of a Service Department like jail Manufacture, Printing performing duties supplementary to the main function of the Department and intended to render particular services on payment shall levy charges in respect of the work for which it has been constituted.

Rule 232 : A branch of a department constituted for the subsidiary service of that department, but employed to render similar service to another department, shall charge that other department, e.g. , workshop of department.

Rule 233 : A regularly organised store branch of a department should ordinarily charge any other department for supplies made; but petty and casual supplies of stores may, if the supplying department consents, be made without payment.

Rule 234 : **Inter – Departmental Adjustment:** The Inter-Departmental and Inter-Governmental adjustment shall be made in accordance with the following procedure:-

- (i) ¹[(i) **Transactions with Commercial Department/Departments vested with Cheque Drawing Powers:** Deleted]

(ii) Transactions between a Commercial Department and / or a Service Department or between two Departments engaged in manufacturing/ production repair or supply of articles (a) All the transactions upto Rs. 500/- in each case between Commercial Department and a service department or between two service departments engaged in manufacture or production or supply of articles or repair operations, shall be settled in cash only.

(b) In each case of transaction or the value exceeding Rs. 500/- the settlements/payment shall be made daily or weekly through treasury (Not through the Accountant General). The supplying department shall prepare the invoice and challan in four copies. The purchasing department will present a bill at the treasury for the cost of the supplies made or services rendered alongwith the accepted bill and challan both in quarduplicate indicating the budget head, chargeable appropriation available, designation of the purchasing office concerned on the bill and invoice number and date, the name of supplying department and the head of the account to which the amount is to be credited by transfer. The Treasury Officer will check the heads of the classification (both relating to debit as well as credit) and pass the bill for transfer credit to the receipt head of the supplying department and debit to the expenditure head of the purchasing department.

After the adjustment, the Treasury Officer will retain the first copy and the fourth copy of the challan and invoice and send the second and third copy to the purchasing department for keeping one copy for his office record and sending the other copy to the supplying department.

1. Deleted vide Circular No.07/2019 dated 29.8.2019 for -

"(i) **Transactions with Commercial Department/Departments vested with Cheque Drawing Powers:** Where the purchasing department is a Commercial Department or a department vested with cheque drawing powers, all transactions shall be settled through cash or Bank Draft/issue of cheques."

The fourth copy will be sent to the Accountant General, Rajasthan by the Treasury Officer alongwith the bill in support of the adjustment. If the purchasing department fails to supply the second copy of the challan & invoice of the previous transaction to the supplying department it shall not make any further supplies on credit.

¹[Deleted]

- (c) **Transactions between two service departments :** When two service departments (i.e. not engaged in manufacturing/production or supply of articles/repair operations) render service or supply to each other, there will be no monetary or accounting settlement and the cost shall be borne by the supplying department. Where the charge related to certain statutory provisions, the transactions shall be settled in cash/by bank drafts.
- (d) **Free Supply of stationery articles and printing work by the Printing & Stationery Department :** The Printing and Stationery Department will make free supply of stationery and printing articles to non-commercial departments. However, the departments declared as Commercial will have to make payment to the Government Presses by Bank Draft/Cash as and when any supply is made to them by the Department.
- (e) **Inter-Governmental Transactions :** There will be no monetary or accounting settlement for petty and isolated claims for service rendered where the value of the transactions does not exceed Rs. 1000/- the term '**service rendered**' shall not include supplies made unless the later form part of service. It would mean an individual act of service. It will not apply to supply of stores, contribution for officers on deputation, claims relating to commercial undertakings.

All transactions above this limit and other not in the preview of this clauses as stated will be settled by Bank Drafts.

1. Deleted vide Circular No.07/2019 dated 29.8.2019 for - "The departments, P.W.D. (B&R), Irrigation, P.H.E.D. and Forest Department vested with cheque drawing powers will, however, settle the claim through cheques."

CHAPTER - XIII

WORKS

I - INTRODUCTORY.

Rule 235: (1) This Chapter deals with buildings and other works allotted under orders of Government and their repairs and maintenance which are under the administrative control of the Civil or Commercial Departments using or requiring them.

(2) The term "**Administrative Control**" as applied to works implies inter-alia, the assumption of full responsibility for the construction, maintenance and upkeep of buildings and other works and the provision of funds for the execution of these functions.

Rule 236: Subject to the observance of the following General Rules, the initiation, authorisation and execution of works allotted shall be regulated by detailed rules and orders contained in the respective departmental regulations and by other special orders applicable to regulations and by other special orders applicable.

Rule 237: **Main stages of works:** (1) Except as provided in sub rule (2) of the rule or in cases covered by any special rules or orders of Government no work shall be commenced or liability incurred in connection with it until:-

- (i) Administrative approval has been obtained from the authority appropriate in each case;
- (ii) Sanction, either special or general of competent authority has been obtained authorising the expenditure;
- (iii) A properly detailed design and estimate has been sanctioned; and
- (iv) Funds to cover the charge during the year have been provided by competent authority.

(2) **Works in Emergency:** If in any case, whether on grounds of urgency or otherwise a Government servant is required by superior authority to carry out a work or incur a liability which involve any infringement of the sub-rule (1) above, the order of such authority shall be conveyed in writing. On receipt of such written order or, in case of emergency, on his own responsibility, the government servant may proceed to carry out the necessary work, subject to the condition that he immediately intimates to the Accountant General that he is incurring an unauthorised liability and states approximately the amount of liability which he is likely to incur.

Rule 238: **Delegation of Powers:** (1) The powers delegated to various subordinate authorities to accord administrative approval and to sanction expenditure upon, and to appropriate and re-appropriate funds for works are regulated by the orders contained in the Delegation of Financial Powers in Part-III of these Rules, and other special orders contained in the respective departmental regulations.

(2) For purpose of approval and sanctions a group of works which forms one project shall be considered as one work, and the necessity for obtaining the approval or sanction of higher authority to a project which consists of such a group of works will not be avoided by the fact that the cost of each particular works in the project is within the powers or approval or sanction of any authority sub-ordinate thereto. While no Government servant shall sanction any estimate for works which cannot be fully efficient unless other works are also sanctioned if the cost of all such works collectively exceeds his powers of sanction, it is not the intention that two or more works should be regarded as forming part of a group of works merely because they are of same nature, if they are otherwise mutually independent.

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Rule 239 : **Object of the Estimate :** (1) The authority granted by a sanction to an estimate shall on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide.

(2) Any anticipated or actual savings on a sanctioned estimate for a definite project shall not, without special authority, be applied to carry any additional work not contemplated in the original project or fairly contingent on its actual execution.

(3) **Supplementary Estimate :** Any development of a project thought necessary while a work is in progress, which is not fairly contingent on the proper execution of the work as first sanctioned shall have to be covered by a supplementary estimate.

Rule 240: **Basic Schedule of Rates & Estimates :** To facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with contract agreements or for carrying out the work, the basic schedule of rates as prepared by the P.W.D. for that area where the works of the department is proposed to be executed shall be followed and kept upto date. The rates entered in the estimates shall generally agree with the scheduled rates but where, from any cause, these are considered insufficient or in excess, a detailed statement with on analysis showing the manner in which rates used in the estimate have been worked out shall be given in the report accompanying the estimate.

Rule 241 : **Contract Documents :** When works are given out on contract, the general principles laid down in Rules shall be carefully borne in mind and the standard terms and conditions of contract and agreement as prevalent in P.W.D. shall be followed.

Rule 242 : ¹[**Ceiling for execution of work by own agency :** Save where any particular department has been authorised by the Government to execute all or specified classes of departmental works without reference to the Public Works Department, and subject to any special rule or orders issued by Government to apply to special classes of works, and subject to specific powers given to Departments all original works and repairs, upto the amount specified in delegation from time to time relating to building and other works, the administrative control of which vests in civil/commercial departments, shall be executed through the agency of the Public Works Department/RSRDCC/RAVIL.

In case of works being executed by RSRDC/RAVIL, they will charge "overheads" over and above actual work cost (as per work order). The "overheads" will be decided by P.W.D. with the concurrence of Finance Department.

If the work is got executed through own agency the necessity of detailed estimates and measurements could be dispensed with by the Department in case of works costing upto Rs. 50,000/-.]

II – ACCOUNTING RULES FOR WORKS EXECUTED BY CIVIL/ COMMERCIAL DEPARTMENTS.

Rule 243: When works allotted to a civil/commercial department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works shall be prescribed by departmental regulations.

Rule 244: **Accounting of expenditure on Works :** (1) Adequate accounting arrangements shall be made in respect of all big projects before they are started. Failure to make such arrangements may result in financial loss and discredit to Government. It is, therefore, of the utmost importance that whenever proposals for big projects or for commercial or quasi commercial undertakings are made, suitable provision shall be made for the accounting and audit procedure to be observed in departmental regulations in consultation with Finance Department.

1. Substituted vide Circular No.28/2012 dated 7.9.2012 for- **Ceiling for execution of work by own agency :** Save where any particular department has been authorised by the Government to execute all or specified classes of departmental works without reference to the Public Works Department, and subject to any special rule or orders issued by Government to apply to special classes of works, and subject to specific powers given to Departments all original works and repairs, upto the amount specified in delegation from time to time relating to building and other works, the administrative control of which vests in civil/commercial departments, shall be executed through the agency of the Public Works Department.

If the work is got executed through own agency the necessity of detailed estimates and measurements could be dispensed with by the Department in case of works costing upto Rs. 50,000/-.

Note : The Public Works Department shall include Rajasthan State Bridges & Constructions Corporation Limited (RSBBC).

- (2) For works costing more than 50,000/- there shall be duly sanctioned detailed estimate, copies of sanctions to estimates shall be communicated to the Accountant General by the sanctioning authority as soon as a sanction is accorded.
- ²[(3) Payments for all works costing more than Rs. 50,000/- done by contract or material purchased shall be made on the basis of measurements recorded in Measurement book register of Stock Received. A muster roll shall be prepared for works done by daily labour. The prescribed bill shall be used for payment to contractors through treasuries. If any work charged establishment is entertained on monthly wages whose pay is chargeable to a work, prescribed bill shall be used for payment of their wages through treasuries. The rules regarding the preparation and checking of these documents will be found in Public Works Financial & Accounts Rules.]
- (4) Separate contingent bills shall be prepared for expenditure relating to works duly supported by sub-vouchers in accordance with the provisions contained in Chapter XI of these rules. The name of work as given on the sanctioned estimate shall be noted conspicuously on each sub-voucher as well as in the bill itself.
- (5) The Contractor ledger shall be maintained generally in accordance with provisions of P.W.F. & A.R. in case intermediate payments including advances on running account are made. Ledger is not required in case where payment to contractors is final.
- (6) Annual Register of Tools and Plants and Accounts of Receipts and Issues of T&P purchased shall also be prepared as per P.W.F.&A.R. A certificate about physical verification shall be sent to the Accountant General so as to reach him on or before the 15th of November every year.
- (7) A copy of the Register of Buildings in charge of every Drawing and Disbursing Officer shall be sent to the Accountant General in the prescribed form under P.W.F.&A.R.

Note : Forms as are in use in Public Works departments shall be used as far as possible.

Rule 245:

Charging of Expenditure in Accounts : Expenditure on works of occasional, petty construction and repairs (ordinary and special) costing of Rs. 5,000/- or less executed by own agency shall be drawn and charged as contingent expenditure of the department concerned where provision is not made in the budget separately. In case expenditure is Rs. 5,000/- and less which forms part of bigger programme or it exceeds Rs. 5,000/- it will be charged as works expenditure to detailed heads 'Major Works' or 'Minor Work' in case of Construction and 'Maintenance and Repairs' in case of repairs as separately provided in the budget.

Rule 246:

Power to operate upon funds placed with Civil/Commercial Department: In case the work is executed by Public Works Department, the Department shall have power to operate upon funds provided in the Budget/Account head of the Civil/Commercial Department to the extent intimated. In no case the funds shall be drawn by the Civil/Commercial Department and placed in Deposit account of Public Works Department.

III - MISCELLANEOUS

Rule 247:

Sanitary, Water Supply and electric installation to Government Buildings: Subject as hereinafter provided, all works and repairs in connection with sanitary, water, supply and electric installations to Government buildings exceeding Rs. 50,000/- shall be carried out through the agency of Chief Engineer P.W.D.(B&R) except in special cases under the orders of Government.

¹[Provided that Deputy Secretary, Department of Personnel (B) is authorised for such work of Secretariat buildings through departmental agency up to Rs. 2.00 Lac.]

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- 1. Inserted vide Circular No.1/2007 dated 3.1.2007.
 - 2. Substituted vide Circular No. 07/2019 dated 29.8.2019 for - "(3) Payments for all works costing more than Rs. 50,000/- done by contract or material purchased shall be made on the basis of measurements recorded in Measurement book register of Stock Received. A muster roll shall be prepared for works done by daily labour. The prescribed bill shall be used for payment to contractors. If any work charged establishment is entertained on monthly wages whose pay is chargeable to a work, prescribed bill shall be used for payment of their wages. The rules regarding the preparation and checking of these documents will be found in Public Works Financial & Accounts Rules."

- Rule 248 :** **Purchase of Building Prohibited** : The acquisition of a building by purchase is prohibited except with the sanction of the Government. In such cases a survey and valuation report by the Public Works Divisional Officer shall be necessary.
- Rule 249:** **Restriction on sale or dismantling of buildings** : No Public building, which is not a purely temporary structure, shall be sold or dismantled without prior sanction of Government.
- Rule 250:** **Furnishing data to Accountant General for Residential Buildings:** In respect of buildings available for occupation as residences, the Civil Departments shall furnish data annually to Accountant General in such form as may be prescribed by him, to enable him to prepare Capital and Revenue accounts.
- Rule 251 :** **Expenditure on Public Ceremonies** : Expenditure incurred on public ceremonies including caremonies connected with the inauguration of important Government works, for example, the laying of foundation stones of Government buildings, the opening of canals, bridges, etc., shall be subject to the sanction of the Government and limited to the amount mentioned in the Delegation of Financial Powers.

CHAPTER – XIV
REFUNDS AND MISCELLANEOUS EXPENDITURE
I – INTRODUCTORY

Rule 252 : Miscellaneous expenditure is subject generally to the rules of procedure which apply to contingent expenditure, except in so far as it may be governed by any special rules or orders made by competent authority.

II – REFUNDS OF REVENUE

Rule 253 : **Classification of Refunds :** (1) **Refunds of revenue are broadly classified as :** (i) Refunds to which the claimants are legally entitled, and
 (ii) Refunds which are made ex-gratia, Government being under no legal obligation to make them.
 (2) **Refund not regarded as expenditure for allotment :** Refunds of revenue are not regarded as expenditure for purpose of grants of appropriation.
 (3) **Remission of revenue before collection is not Refund :** Remission of revenue allowed before collection are to be treated as reduction of demands and not as refunds.

Rule 254 : ³[**Sanction to Refunds:** (1) The sanction to a refund of revenue may either be given on the bill itself or quoted therein. A certified copy of the sanction shall be attached to the bill and submitted to the treasury.]

(2) **Refunds not to be credited in the Deposit Account :** Refunds of revenues shall be drawn only on the demand and on the receipt of the person entitled to receive them after production of proper authority; on no account shall be drawn on the receipt of a departmental officer and credited in a deposit account pending demand.

III – PROCEDURE FOR REFUNDS

Rule 255 : The following procedure to make the refunds shall be followed : (i) Before a refund of any kind, otherwise in order, is allowed, the original demand or realisation as the case may be, shall be traced and a reference to the refund shall be so recorded against the original entry in the cash book as departmental accounts or other documents as to make the entertainment of a double or erroneous claims impossible. A certificate of such a note having been made shall be given in all bills for refunds.

²[(ii) Except, as hereinafter provided or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in System Generated New Form No. GA 100 for revenue refund and GA 100A for VAT refund. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.]
 (iii) Lapsed deposit statements for the deposit unclaimed for three complete account year and original records of the Treasury in case of revenue deposited in the treasury shall be adopted as reliable record for the verification of the original credits and authority for refunds.

1. Inserted vide cir No. 8/94 dt. 9.2.94.

2. Substituted vide Circular No. 11/2016 (effective from 1.1.2017) dated 4.10.2016 for - "(ii) Except, as hereinafter provided or unless some other form has been prescribed by departmental regulations for any particular class of refunds, bills for drawing money from the treasury on account of refunds of revenue shall be prepared in Form G.A. [No.17]. The officer who received the original amount shall fill in columns 1 to 5 of the form and sign the certificate at foot, while the Treasury Officer shall verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so."

3. Substituted vide Circular No. 07/2019 dated 29.8.2019 for - "(1) The sanction to a refund of revenue may either be given on the bill itself or quoted therein. A certified copy of the sanction shall be attached to the bill when such orders are not communicated separately to the Accountant General."

- (iv) The Drawing and Disbursing Officer shall record a certificate in the bill for refund that the amount was actually deposited in treasury and has not been drawn before.
- (v) In cases where verification is not complete and satisfactory, the claimant shall be required to execute a bond agreeing to make good the loss to Government, should the payment turn out to be irregular at a later stage.
- (vi) The above procedure shall also apply to the refunds to be made of a part of a lump sum remitted into the treasury/Bank on behalf of several candidates for which a single collective receipt has been issued.

Rule 256: **Currency of order for Refunds of Revenue:** Unless otherwise provided by any law or rule or departmental regulations, an order for refund of revenue shall remain in force for a period of three months only from the date on which it was issued and no payment shall be made on its authority thereafter unless it is got revalidated by the sanctioning authority.

IV- COMPENSATION TO GOVERNMENT SERVANTS FOR LOSS OF PROPERTY.

Rule 257: **Compensation not Payable for accidental loss of property:** (1) No compensation for accidental loss of property shall be paid to Government servant except with the approval of the Finance Department.
(2) **Compensation not payable for losses due to act of God:** Compensation will not ordinarily be granted to a Government servant for any loss to his property, which is caused by cyclone, earthquake, floods, etc., or to any other natural calamities or which is due to an ordinary accident, which may occur to any citizen, for example, loss by theft or as the result of railway accident or fire etc. The mere fact that at the time of the accident, the Government servant is technically on duty or is living in Government quarters in which he is forced to reside for the performance of his duties will not be considered as sufficient ground for the grant of compensation.

Note: In case of sanction of compensation the amount shall be drawn on the from the salary bill.

V-COMPENSATION FOR LAND

Rule 258: The procedure to be observed for the payment of compensation for Land taken up for public purposes shall be regulated by the following provisions:-
(1) Unless there is something repugnant in the subject or context, the rules given in this chapter for the acquisition of land for the Public Works Department apply, *mutatis mutandis*, to other Departments of Government also.
(2) The expenditure relating to the cost of a land taken up by acquisition for Government purposes shall be classified as under. The Drawing Officer should keep these provisions in view and record also the proper classification on the bills:-
(i) The cost of land acquired by a Civil Department on behalf of the Public Works Department is debitible in the accounts of the later as part of the cost of the works for which the land is taken up; but when land is taken up for two or more service departments co-jointly, the cost is wholly debitible to the department for which the major portion of expenditure was incurred, unless there are special reasons to the contrary; and
(ii) When a Special Officer is employed for the acquisition of land for any department, the expenditure on pay, allowances etc., of the Special Officer and his establishment and any expenditure on contingencies is debitible to that department as part of the cost of land. When the land is taken up by a Civil Officer, not specially employed for the work, only special charges

incurred in-connection with acquisition of land on establishment, contingencies etc., shall be borne by the department for which the land is acquired.

- (3) **Land Acquisition Officer:** After all preliminaries in respect of estimate etc., that may be required under departmental rules in force for the time being duly carried out, the land will be taken up under the Rajasthan Land Acquisition Act 1953 and amended from time to time either by the Collector or by some special officer who is appointed solely for the purpose of acquiring land for the Public Works Department and vested with the powers of a Collector under the said Act. The procedure differs in the two cases.
- (4) **Procedure of Special Officers appointed under the Rajasthan Land Acquisition Act 1953:** Government servants appointed solely for the purpose of acquiring land for the Public Works Department being invested with the powers of a Collector under the said Act are regarded as Public Works Disbursers and are supplied with funds in the manner prescribed for the works outlay of Public Works Officers. The following procedure shall be observed by such Government servants:-
- (i) When an award is made under Section 11 of the said Act, the Special Officer shall have a statement prepared in the Appended form "A" showing the amount payable to each person under the award and shall on the day the award is made, forward a copy of the statement, signed by himself to the concerned Head of the Department for whom the land has been acquired, who shall forward a copy of the statement to the Accountant General, Rajasthan than after completing Col. No. 9 & 10 of the statement. Before signing the copy, the Special Officer should carefully satisfy himself that it correctly shown the amounts due under the award and should himself enter the total of Column 6 of the statement in words both in the original and copy. A subsidiary statement in Form "AA" giving particulars regarding the acceptance by the persons concerned of the amount entered in Column 6 of the award statement should also be furnished to the Accountant General as soon as possible. If the subsidiary statement "A" shall be made in the Accountant General's Office on the receipt of the statement in Form "AA".
 - (ii) In case where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form B by the Land-acquisition Officer as soon as the decision of the court is ascertained and a copy thereof forwarded to the Accountant General. On receipt of this statement, the Accountant General will proceed to check the entries in column 1 to 4 with the original award by the officer.
 - (iii) Any change in the apportionment of the officer's award made by a Court under section 30 of the said Act should also similarly be communicated to the Accountant General for the necessary corrections in the award statement. And if under section 31 (3) of the Act it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.
 - (iv) In giving notice of the award under section 12(2) and tendering payment under section 31(1) to such of the persons interested as were not present personally or by representatives when the award was made, the Special Officer shall require them to appear personally or by representative by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear and do not apply for a reference to the civil court under section 18, the officer shall after any further endeavor to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in Form 'E'. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Collector's accounts the amounts deposited in the treasury will at once be charged off as Public Works Expenditure and when the persons interested under the award ultimately claim payment, the amount will be paid to them in the same manner as ordinary Revenue Deposits. The officer, should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non attendance may be reduced to a minimum, whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

- (v) In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form 'C' containing a reference to the item showing the amount due to that person in the statement prescribed in Rule 3. In cases where payments are made to a number of persons under a single award, acquittance roll in Form 'CC' may be substituted for separate receipts in Form "C".
 - (vi) The Special Officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be to the Accountant General when forwarding to him the account of the month in which the payments are made.
 - (vii) All payments into Court for deposit under the Act should be made by means of Cheques in favour of the Presiding Officer of the Court, payable by order of the Courts to credit Civil Court Deposits. The Cheques should be accompanied by receipts in triplicate in Form 'D' duly filled up, of which one will be retained by the court for record, and the other two returned, duly signed to the Collector, who will keep one copy and forward the other to the Accountant General with the Accounts of the month to which the payment relate. The amounts deposited in the Court will be accounted for as expenditure in the Public Works Accounts of the Collector and the ultimate payments to persons interested under the award shall be arranged for by the court under the rules for the payments of Civil Court Deposits.
 - (viii) When a court has awarded any compensation in excess the officer's award the further payment due, as entered in column 6 of the award statement in Form B should be made into the court by means of a cheque and the procedure described in the preceding rule should be followed. Form 'D' being used with the necessary changes to give full particulars of the order of the court.
 - (ix) The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury. The use of cheques should be safeguarded by a strict observance in accordance with Rules under heading 'Cheques' in Chapter VI of the General Financial and Account Rules.
- (4) Payments under the Act after the Special Officer is relieved of his Special Duties:** In any case in which a reference is made to the Civil Court, and the award of the Court is not made till the special officer has been relieved of his duties, the further payments due under these award shall be made by the Collector, who will observe the same procedure as if the reference to the civil court had been made by himself, as prescribed in sub Rules 4 (vii) and (viii) above.
- (5) Procedure of Collectors or other Civil Officer not specially employed for land acquisition:** When the land is acquired by the Collector or other Civil Officer, not specially employed for the work, such Collector or civil Officer is not a Public Works Disburser, but draws money for payment due under his award from the treasury.
- (6)** Such Collector or Civil Office shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the civil court, prepare a statement in Form A or B or in both, as the case may be showing the amounts due, and forward a copy thereof to the Accountant General in the manner prescribed in sub rules 4 (i) and (ii). Additions and alterations in the award statement should also be communicated to the Accountant General as prescribed in sub Rules 4 (iii) and a subsidiary statement in Form 'AA' should, if necessary, be furnished as laid down in sub Rule 4 (i). The procedure laid down in sub Rule 4 (iv) should also be observed by such Collector or Civil Officer.

- (7) In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form 'C' containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payment to a number of persons under a single award, an acquittance roll may be substituted for separate receipts laid down in sub Rule 4 (vi) above. These receipts will be the Treasury Officer vouchers for the payments.
- (8) The receipt referred to in sub Rule (7) shall be forwarded by the Treasury Officer with the accounts of the month to the Accountant General.
- (9) For payments into Civil Courts the procedure laid down in sub Rules 4 (viii) and (ix) should be observed.
- (10) The Treasury Officer has no concern with the award or with the award statement. He makes the payments on the authority of the Collector or other officer assessing compensation. The Collector, may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form 'C' and make it payable at the treasury to the payee, altering the word's paid in my presence in Cash/by Cheque to..... or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payment forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should be sent weekly advice of orders paid.
- (11) **Procedure when no money Compensation is paid :** In cases in which compensation is granted in the shape of either land in exchange or remission or revenue as provided in Section 31(3) of the said Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of land given in exchange and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (Sub-Rule 13 below) made by them body.
- (12) **Investment of compensation money deposited in Court:** Investments under Section 32 and 33 of the said Act of money deposited in Court should be arranged for, in the case of purchase of Government securities in communication between the court and the Reserve Bank of India, Calcutta and purchase of land should be effected under the Court orders through the Collector or other Revenue authority. The Reserve Bank of India will inform the court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.
- (13) **Adjustment and Recovery of payment on behalf of a department of the Central Government or bodies financially independent of Government :** (i) In any case in which land is acquired for a Municipality or other body financially independent of Government or for a department of the Central Government or the State Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body or department, shall be made and audited as if the land were being acquired for the State Government. If the State Government issues such an order, the Collector or other officer, who makes payments on account of the land acquired shall draw funds from the treasury and make payments in the manner laid down in the rules using the forms prescribed, and shall render his accounts to the Accountant General.

- (ii) The cost of compensation and acquisition in respect of a Municipality or other body financially independent of Government shall be payable by the municipality or other body concerned in the manner laid down below:-
- (a) The estimated cost of compensation and acquisition will be paid to the credit of Government in advance on such dates and in such installments as the Government may in each case direct. The Collector shall estimate as closely as possible the amount required for the advance deposit. When a deposit proves insufficient the Collector will similarly arrange for additional credit. These advance payments should be credited in the treasury accounts to a special deposit head under "Civil Deposits-Deposits for work done for public bodies or individuals". All charges will be debited to this deposit account.
 - (b) In case land is acquired for a department of the Central Government, the Central Government shall pay in full the amount of compensation payable to the owners of the land and cost of acquisition. The department concerned of the Central Government will make a specific allotment for these charges which will be intimated to the Collector or other officer when acquisition proceedings are being intimated or as soon as after the commencement of proceedings as possible. The compensation and acquisition charges mentioned above shall be debited to the allotment specially made for the purpose by the Central Government.
 - (c) In cases where the property to be acquired is first requisitioned for temporary use by Government and then acquired the expenditure incurred by the State Government on behalf of the Central Government should be recorded as Central expenditure. In such cases the State Government is required to operate direct on the funds specifically placed at their disposal by the Union Government.
- The undisbursed amount under revenue deposits/Civil Court deposits should remain on Civil Books (Central) because the amounts can be claimed by award at any time and eventual disbursement is to be made by Civil Authorities through the treasuries.
- As regard lapsed deposits, Credits should be passed on to the Defence Department, because the original debits were passed on to that Department and as the Defence Department is treated as a separate Government.
- As and when claimant appear, Civil Authorities may authorise the payment and make necessary adjustments against the balances of the Defence Department. No authority for the repayment of lapsed deposits by Civil Authorities is required from Defence Department.
- (d) The cost of acquisition referred to in Sub-Rule (a) and (b) shall be determined in accordance with such orders and instructions as may be issued by Government in the Revenue Department from time to time.

Form A

No. and Date of statement.....Date of Award.....Name of work for which land has been acquired..... No. and date of declaration in..... Gazette, viz., No..... date..... page..... statement showing compensations awarded by..... under section..... Act XXIV of 1953. To all the persons interested in the plot of land situated in the village of..... in State..... No..... on the Revenue Roll of the District of..... Pergannah.....

GF&AR Part-I

S.No.	Name of persons to whom payment due is under the award	Area of land	Abatement of land Revenue	Valuation of any buildings that may be taken upon the land	Total amount due to each person, including the amount shown in column 5 the amount awarded for the land interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA	
1	2	3	4	5	6	7	
Re-marks	Number and date of voucher			Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired.			
	No.	Date		Date	Reference to the report stating the date		
8	9			10			

To be completed by the concerned Head of Departments.

Notes : Each award statement should be confined to the lands to be taken under one declaration i.e. the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

2. Regarding Col.7, see note to Form "AA".

FORM 'AA'

Particulars regarding the acceptance by the persons concerned of amounts entered in Award

Statement No.....

Date.....

Name of work for which land has been acquired.....

No. and date of declaration in.....Gazette, viz., No.....dated.....Page No.....

1	2	3				
S.No. in the Statement of Award under Section 11 of the Act	Name of person whom payment is made under the award.	Particulars of amount entered in column 6 of the Award State				
		a	b	c		d
		Amount accepted without protest	Amount accepted under protest	Amount deposited in Court		Amount undisbursed owing to non-attendance and the treasury in which it is deposited.
		Rs.	P.	Amount Court	Reasons for depositing	

Note : In noting these particulars in the award statement it may be sufficient to enter the letter a,b,c or d as the case may be, in column 7 of the statement when the whole of the award is shown in one of the four sub-column a, b, c or d in this statement.

FORM 'B'

No. and Date of Statement.....

Name of work for which land has been acquired.....

No. and date of declaration in.....Gazette, viz. No..... dated..... Page No.....

Statement showing the amount of compensation awarded by the Court of..... under section 26 of Act XXIV of 1953.

S.No. in the Statement of Award under section 11 of the Act	Names of persons to whom payment is due under the award.	Amount originally awarded	Amount paid by Collector under the original Award.	Total Amount Awarded by the Court	Further payments due	Remarks	No. and date of Voucher
1	2	3	4	5	6	7	8

FORM 'C'

(Obverse)

No. of Vouchers

Name of work for which the land has been acquired..... No. and date of declaration in Gazette viz..

No.....date.....

Serial No.....in Award Statement No.....

Dated.....

Name of Payee.....

I.....of.....
.....Tehsil.....District.....

do hereby acknowledge to have received Rs.
on account of cost of land taken up by the
Government as detailed on reverse.

Signature of payee.....

Locality

FORM 'C'

(Obverse)

No. of Vouchers

Name of work for which the land has been acquired..... No. and date of declaration in Gazette viz..

No.....date.....

Serial No.....in Award Statement No.....

Dated.....

Name of Payee.....

I.....of.....
.....Tehsil.....District.....

do hereby acknowledge to have received Rs.
on account of cost of land taken up by the
Government as detailed on reverse.

Signature of payee.....

Locality

GF&AR Part-I

FORM 'C'
(Reverse)

Details of Land etc.and their values
 Village..... Tehsil.....
 District..... Land.....
 Acres..... Rods.....
 Poles.....
 Value,
 Rupees..... P.

FORM 'C'
(Reverse)

Details of Land etc.and their values
 Village..... Tehsil.....
 District..... Land..... A
 cres..... Rods.....
 Poles.....
 Value,
 Rupees..... P.

FORM ' CC'

Consolidated voucher for payment made during200 ... in accordance with Award Statement No.....

Dated..... on account of land acquired forin the district of Tehsil
Village.....

Serial No. in Award Statement	Name of payee	Area of land	Amount paid		Signature of the payee and date of payment
			Rs.	P.	
1	2	3	4	5	

Paid in my presence in cash/ by cheque to the above person, the total sum of Rs.
P.

(In words)

Dated

Signature of officer

FORM D					FORM D					FORM D				
Name of work for which land has been acquired					Name of work for which land has been acquired					Name of work for which land has been acquired				
To the Judge of the Court at The sum of Rs. on account of compensation for land taken up for the above purpose payable as detailed below is tendered for deposit in Court under Section 31(2) of Act XXIV of 1953 :-					To the Judge of the Court at The sum of Rs. on account of compensation for land taken up for the above purpose payable as detailed below is tendered for deposit in Court under Section 31(2) of Act XXIV of 1953 :-					To the Judge of the Court at The sum of Rs. on account of compensation for land taken up for the above purpose payable as detailed below is tendered for deposit in Court under Section 31(2) of Act XXIV of 1953 :-				
S.No. in Award State- ment No.	Names of Parties	Area of land Acres	Amount payment to each Rs. P.	Remarks	S.No. in Award State- ment No.	Names of Parties	Area of land Acres	Amount payment to each Rs. P.	Remarks	S.No. in Award State- ment No.	Names of Parties	Area of land Acres	Amount payment to each Rs. P.	Remarks
Total					Total					Total				
Land Acquisition Officer.					Land Acquisition Officer.					Land Acquisition Officer.				
Dated.....19					Dated.....19					Dated.....19				
Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.					Received the above amount for credit to Civil Court Deposits.				
Judge					Judge					Judge				
Note :- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note :- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.					Note :- This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.				

GF&AR Part-I

FORM 'E'					FORM 'E'														
Name of work for which land has been acquired To The Officer-in-Charge of.....Ttreasury. Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:-					Name of work for which land has been acquired To The Officer-in-Charge of.....Ttreasury. Please receive for transfer to credit of Revenue Deposits the sum of Rs..... on account of compensation for land taken up for the above purpose, payable as detailed below:-														
Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks	Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks										
Total						Total													
Dated.....19 Land Acquisition Office Received the above amount and credit for Rev. Deposits. Treasury Officer					Dated.....19 Land Acquisition Office Received the above amount and credit for Rev. Deposits. Treasury Officer														
Note :- This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.					Note :- This form should be used when the amounts of compensation due are sent to treasury in the absence of proprietors who have failed to present themselves for payment.														

CHAPTER – XV

DEPOSITS

I – INTRODUCTORY

Rule 259 : Nature of deposits : **Deposits are classified as under :-**

- (i) Revenue Deposit
- (ii) Security Deposit
- (iii) Civil Court Deposit
- (iv) Criminal Court Deposit
- (v) Personal Deposit
- (vi) Public Works Deposit
- (vii) Forest Deposit
- (viii) Deposit for works to be done for Public Bodies and private persons
- (ix) Deposit of fees received by Government servants for work done for private bodies
- (x) Election Deposit
- (xi) Deposit of Local Funds

Other classes may be added under the orders of the Government.

These are further classified as (i) Interest Bearing Deposits and (ii) Non-Interest Bearing Deposits and are accounted for under heads '**8338-Deposits of Local Funds**', '**8342-other Deposits (Interest-Bearing)**' and '**8443-Civil Deposit**' and '**8448 Deposits of Local Funds**' (Non-Interest Bearing-respectively).

II – GENERAL PRINCIPLES & LIMITATIONS

Rule 260: **General Principles** : (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, it is the duty of the Drawing and Disbursing/Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority.
- (3) No sums are to be credited to any deposit which can be carried to any other head of account, for example, revenue paid to the Government on account of a demand not yet due shall be finally credited to the proper head of revenue, and shall not be placed in deposit.
- (4) Grants-in-aid received by Government from outside agencies for specific purposes, where the agencies do not retain control over the execution of the Scheme/Project for which they are intended shall not be taken to deposit account but to '**Receipts**' under the receipt major head concerned. Where the outside agencies retain control, grants-in-aid received from such agencies will be taken direct to Deposit account and the expenditure on the Schemes/Projects will be debited direct to the Deposit account.

Rule 261: **Items not to be treated as Deposit:** The treatment of the following items as deposits is prohibited:- (1) (a) Pay, pension or other allowance on the ground of the absence of the payee or for any other reason;

- (b) Fines on the ground that appeal is pending. They shall be credited forthwith to the appropriate head of revenue, and refunded, if necessary, on the order of the appellate Court;

- (c) Refunds, whether of stamps or of other receipts, pending demand by the claimant;
 - (d) The sale proceeds of unclaimed property, ordinarily the property itself is to be kept for six months.
 - (e) Value of valuable articles of jewellery or other property received for custody and restoration in kind.
- (2) **Items treated as Deposit :** The following shall be treated as deposit:-
- (a) Compensation fines (including costs in criminal cases) due to an injured party and not to Government, both in appealable and non-appealable cases, till they lapse under the ordinary rule.
 - (b) Fines payable to local bodies or ordered by Courts to be distributed as rewards to Government servants or private person, till the period allowed for appeal has elapsed or if an appeal is presented till it is decided.
 - (c) The property left by persons dying intestate and without heirs, which Civil courts will secure and hold for certain periods in accordance with local law.
 - (d) The sale proceeds of perishable unclaimed property for six months after explaining circumstances for keeping in deposit.
 - (e) The sale proceeds of impounded cattle for three months and if no claim is made within that time; the amount shall be credited in concerned revenue account.
- (3) Moneys which do not relate to or form part of the revenues of the State shall not be included into the Government account. Money tendered as personal deposits by private individuals or by Government servants acting in other than their official capacity and funds of quasi-public institutions, like Schools, dispensaries, etc., which are aided by the Government, shall not be accepted for deposit in a treasury without the special sanction of the Government.

Rule 262: **Detailed classification of Deposits :** (1) The details of classification of deposits are as under :-(i) **Revenue Deposits :** This head deals with deposits received on account of revenue courts or in connection with revenue administration.

(ii) **Security Deposits :** (1) This head includes earnest money or security money received from tenderers/contractors/firms in the civil Department other than Public Works and Forest Department, security deposits received by Police Department under Motor Vehicles Acts and other Acts and security deposit received in cash from government servants and caution money deposited by students in educational institutions under rules of the Government.

Note : (1) Register of Caution money deposits shall be maintained in the following Form:-

Register of Caution money deposit										
S. No.	Class	Name of Student	Father's Name	Receipt No. & date of deposit	Amount	Date of admission	Date of completion of studies	Date of refund of caution money to the student	Amount refund	Remarks

- (2) The tenderer stationed outside Rajasthan shall remit earnest money deposits by means of bank drafts directly to the departmental officers.
- (ii) **Civil and Criminal Court Deposits :** The head includes deposits received in Civil and Criminal Courts in connection with dealing with the cases filed in the respective courts. The head will also include such deposits made by the Government in the higher Courts due to preferring appeal against the judgement of the lower courts, and getting stay to execute the court order and where the appellate court has ordered to deposit the amount of decree as a pre-condition to entertain appeal.
- (iii) **Personal deposits:** The accounts are, maintained as a bank account in the treasury. The head includes receipts and payments on account of awards and attached estates under Government management, cash found on the persons of prisoners at the time of their admission to Jail and utilised on similar sums due to other prisoners on their release and mental patients confined in a Mental Hospital, etc.
Other personal deposits made by Government servants in their official capacity shall not be accepted at treasury/sub-treasury without the sanction of the concerned Treasury Officer.
- (iv) **Public Works and Forest Deposits :** Rules relating to Public Works and Forest Deposits have been prescribed separately.
- (v) **Election Deposits:** These deposits include deposits made in connection with elections for Legislative Assemblies. Parliament and election petitions and an appeal preferred for election in the Courts Concerned.
- (vi) **Deposit for works done for Public Bodies and Private Persons:** The head deals with amount received for payment of compensation of land acquisition for Public bodies like Municipalities and local bodies which are financially independent of the Government.
- (vii) **Deposit of fees received by Government servants for work done for private bodies:** (a) The head includes share of the Government servants on account of fees received from private bodies for work done by them where the exact amount of fees and the distribution of shares between Government servant and Government is known.
(b) In case the amount of fees or the shares are known only approximately the full amount received should be credited to this head.
- (viii) **Deposits of Local Fund :** These have been dealt with in Chapter XVI.

III – REPAYMENT OF DEPOSITS.

Rule 263: Accounts and Repayment of Revenue Deposit, Security Deposit, Civil and Criminal Court deposits and Election deposits:

- (1) (a) The detailed account of deposits under account head '**8443-Civil Deposits'** shall be maintained in the Register of Deposits and Repayment in Form G.A. 171. Every item shall be recorded in the name of the person from whom the amount is received.
- (b) A person claiming refund of a deposit shall have an order of the court or authority which ordered acceptance of the deposit to refund the deposit made by him. Earnest/Security money deposits shall be refunded ordinarily under the authority of an order endorsed upon the receipt of original challan.
- ¹(c) Deposit repayment order and voucher will be prepared in System Generated New Form No. GA 103. As a safeguard against fraud the Head of the office/Drawing and Disbursing Officer shall enter the name of the payee after the words "**Passed for payment to Shri/M/s.....".**"
- (d) The Head of the office/Drawing and Disbursing Officer will make entry in the register about repayment when the payment is actually made or bill endorsed in the name of the person.
- (e) Ordinarily no part payment will be permitted.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for -"*(c) Deposit repayment order and voucher will be prepared in Form G.A. 120. As a safeguard against fraud the Head of the office/Drawing and Disbursing Officer shall enter the name of the payee after the words "Passed for payment to Shri/M/s.....".*"

- (f) In case the Drawing and Disbursing Officer desires that the deposit instead of being refunded, may be credited as receipts under the concerned head, he will issue sanction, whereupon the Treasury officer will make necessary transfer on this basis.
- (2) **Currency of Repayment Order :** Unless otherwise provided by any law, or rule or order issued by competent authority a deposit repayment order shall remain in force for a period of three months from the date on which it was issued, after which no repayment can be made on its authority unless it is revalidated.
- (3) **Petty deposits of Courts :** In Civil Courts where numerous petty sums are received from suitors for immediate payments in full like service and publication of summons and notices, diet money of witnesses and for other similar purposes, the detailed control shall be with the receiving court. The court however, shall open a Personal Deposit Account in the treasury and operate it by cheques. The Court shall record and deal with these petty deposits with the same care and formality as applicable to Personal Deposits Account and the record shall be maintained in the same form and manner as laid down in these rules. Detailed instructions about receipts, credit, repayments, reconciliation, etc., shall be provided in the departmental regulations.

¹[**Rule 264: Payments from Personal Deposit Account:** (1) ⁶[(i) Payments shall be made through e-payment advice auto e-signed by the Drawing and Disbursing Officer/ Implementing Agency/Administrator or cheque signed by Treasury.]

- ⁷[(ii) Deleted.]
- (iii) Payments shall on no account be allowed to exceed the balance at credit on the deposit account.
- ⁷[(iv) Deleted.]
- (v) A Pass Book of Personal Deposit Account shall be maintained in Form G.A.155.
- (vi) E-payment for salary bills of employees pertaining to Panchayati Raj/Zila Parishad shall be made through on-line salary bills from the respective PD Account by the Treasuries/Sub-Treasuries. Funds provided by the Finance Department for salary of Panchayati Raj/Zila Parishad employees will strictly be used for purpose of salary only. In this respect automated process shall be incorporated in the system.
- (vii) E-payment of Third party, Vendor and ³[RGHSF] claims shall be made from the respective PD Account by the Treasuries/Sub-Treasuries directly in the bank accounts of beneficiary through on-line bill/payment advice.]
- ²[(viii) Online payments made through payment advices/bills from PD accounts by the Head of the Office/Drawing and Disbursing Officer/ Administrator shall be drawn in following bill formats :-

 - (a) Payment Advice-1 : PD Payment Advice (For Salary of Panchayati Raj employees).
 - ⁴[(b) Payment Advice-2 : PD Payment Advice (for RGHSF Pensioner's Claims).
 - ⁴[(c) Payment Advice-3 : PD Payment Advice (Other than Salary and RGHSF (Pensioner's claim)).]
 - ⁵[(1) NSDL PD Payment Advice - 3.1 - PD Payment Advice (NSDL Payments).
 - (2) NSDL PD Payment Advice - 3.2 - Book Transfer Advice (NPS Employee's Contribution).
 - (3) NSDL PD Payment Advice - 3.3 - Book Transfer Advice (NPS Employer Contribution).]
 - (d) Payment Advice-4 : PD Adjustment Advice (For PD to PD Claims).]

- ⁸[(ix) Unified Personal Deposit Account shall be linked with multiple offices/implementing agencies in case of schemes implementation/operations of autonomous bodies etc. Finance Department shall designate Unified Nodal PD Account with the authorization of multiple offices/ implementing Agencies as drawing disbursing officers. Finance Department shall also open escrow PD Accounts linked with the designated PD Account. This escrow PD account shall also be used for passing the funds through book transfer for a specific purpose.]
- ⁹[(x) No checks will be executed by Treasuries on withdrawal of funds from PD Accounts/Unified PD Accounts. PD advices of PD Account/Unified PD Accounts will be auto-authorised through the system after checking PD balances and registered e-embedded sign of PD Administrator/linked offices through the system. Correctness of e-payments in the system will be maintained by all offices/Implementing Agencies/ Administrator of PD Account/Unified PD Account.]

1. Substituted vide FD Order dated 2.9.2015 for - **Payments from Personal Deposit Account :** (1) (i) Payments are made only by cheques signed by the Head of the Office/Drawing and Disbursing Officer/Administrator. (ii) The cheques are current for three months after the month of issue. (iii) Payments shall on no account be allowed to exceed the balance at credit on the deposit account. (iv) The charges in the treasury accounts shall be supported by the original paid cheques. (v) A Pass Book of Personal Deposit Account shall be maintained in Form G.A.155."
2. Inserted vide Order dated 14.9.2016.
3. Substituted word "RPMF" by Circular No. 05/2021 dated 5.4.2021.
4. Substituted by Circular No. 05/2021 dated 5.4.2021 for - "(b) Payment Advice-2 : PD Payment Advice (for RPMF Pensioner's Claims). (c) Payment Advice-3 : PD Payment Advice (Other than Salary and RPMF (Pensioner's claim))."
5. Forms 3.1 to 3.3 inserted by Circular No. 03/2022 dated 08.02.2022.
6. Substituted vide FD Order dated 06.04.2022 for - "(i) Payments are made by cheques/payment advice/ bills signed by the Head of the Office/Drawing and Disbursing Officer/Administrator."
7. The existing clause (ii) and (iv) of sub-rule (1) deleted vide FD Order dated 06.04.2022 -
 - "(ii) The validity of the cheque shall be three months from the date of issue. Provided that any cheque issued in the last quarter of a financial year will be valid only up to 31st March i.e. to the end of that financial year.
 - (iv) The charges in the treasury accounts shall be supported by the original paid cheques/ payment advice/bill."
8. Added clause (ix) vide FD Order dated 06.04.2022.
9. Added clause (x) vide FD Order dated 06.04.2022.

Reference No.:

PAYMENT ADVICE-1**Government of Rajasthan****PD Payment Advice (For Salary of Panchayati Raj Employees)****Month/Year :**

PD Account No.:

Name of PD Account :

Advice/Bill No.	Date:	DDO Code:	Name of Administrator(s) : (May be Multiple)
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Budget Head : 0000-00-000-00-00/NA/NA/NA	Office Id:	TAN No. :
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To,

The Treasury Officer, (Concerning Treasury)

Please Order to pay Rs..... as per PD PAYMENT ADVICE to the DDO/Employees concerned.

Signature of Clerk**Signature of Jr.ACC/AAO-I/II****Signature of Administrator(s)**

Certificates :

1. Amount claimed in the bill/Advice has not earlier been drawn.
2. All the information, bank details, master data & data entry in this Advice has been checked and verified personally.
3. Certified that I have Personally Examined and satisfied myself about the genuineness of claim that the pay and allowance of the employee included in this pay bill are strictly in accordance with rules and that the said employee are entitled to such pay and allowance and also personally ensured observance of all formalities regarding necessary entries.
4. This Claim/Amount has been drawn for the specific purpose as per the sanction/approval obtained at the competent level.

Signature of Administrator(s)

S.No.	GPF/PRAN Date Of Birth PAN No. St. Ins. No. Pay Scale Grade Pay/DP	Name Designation Employee ID BankA/C No. Aadhar No.	--{Pay Allowance}--	Gross Amount	--{Pay Deduction}--	Sum Of Deduction	Net Total
1.							
2.							

Gross Amount : Deduction Amount : Net Amount :

Amount in Words:

Signature of Administrator(s)

Allowances						Deduction		Treasury Voucher		
Allowance Name	Payid	Amount	Deduction Name	Payid	Amount	No.		Date:		
									<u>For Treasury Use</u>	
									Pay Rs. :	
									(In words) :	
									(In Cash) :	
									(In words) :	
									By B.T. : Accounting : Non Accounting :	
									Total Credit Rs.	
									Auditor AAO-I/II Treasury Officer	
									For Accountant General Office	
									Admitted (Rs.). Objected (Rs.)	
									Auditor Supdt. Gaz.Officer	
Disclaimer : All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it.										
Group Name :						Print Date & Time :				

Government of Rajasthan**[PD Payment Advice (For RGHF Pensioner's Claims)]****Month/Year :**

PD Account No.:472	Name of PD Account :	IFPMS Bill Reference No.:
Advice/Bill No.	Date:	DDO Code: Name of Administrator(s): (May be Multiple)
Budget Head : 8342-00-120-02-00	Office Id:	TAN No. :

To,
The Treasury Officer, (Concerning Treasury)
Please Order to pay Rs..... as per PD PAYMENT ADVICE to the DDO/Pensioner concerned.

Signature of Clerk Signature of Jr.ACC/AAO-I/II Signature of Administrator(s)

Certificates :

1. All the information, bank details in this Advice has been checked and verified personally.
2. Certified that I have Personally Examined and satisfied myself about the genuineness of claim of Pensioner(s) included in this bill are strictly in accordance with rules and that the said Pensioner(s) are entitled to such claim and also personally ensured observance of all formalities regarding necessary entries.
3. It is certified that I have personally examined & verified the master data of the said claim.
4. This Claim/Amount has been drawn for the specific purpose as per the sanction/approval obtained at the competent level.
- 5.

Signature of Administrator(s)

S.No.	Name of Pensioner(s)/ Receiver <i>(Data should be fetched from IFPMS Portal)</i>	Name of Bank Name of Branch IFSC Code/ MICR Code Bank A/c No. Aadhar No. <i>(All Data should be fetched from IFPMS Portal)</i>	PPO Number <i>(Data should be fetched from IFPMS Portal)</i>	Amount
1.				
2.				

Payable Amount :

Amount in Words:

Signature of Administrator(s)

For Office Purpose		Treasury Voucher	
Sanction No. :	Sanction Date :	No.	Date: For Treasury Use
Sanction Amount:			
		Pay Rs. : <i>(In words) :</i>	
		 <i>(In Cash) :</i> <i>(In words) :</i>	
For Accountant General Office			
Admitted (Rs.)	Objected (Rs.)	By B.T. : Accounting : Total Credit Rs.	Non Accounting :
Auditor	Supdt.	Auditor	AAO-I/II
Treasury Officer			
Disclaimer : All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it.			
Group Name :	Print Date & Time :		

1. Substituted by Circular No. 05/2021 dated 5.4.2021 for - "PD Payment Advice (For RPMF Pensioner's Claims)"

Government of Rajasthan**1[PD Payment Advice (Other than Salary and RGHSF (Pensioner's Claims))]** **Month/Year :**

PD Account No.:472	Name of PD Account : -	
Advice/Bill No.	Date:	DDO Code: Name of Administrator(s): (May be Multiple)
Budget Head : 8342-00-120-02-00	Office Id:	TAN No. :

To,

The Treasury Officer, (Concerning Treasury)

Please Order to pay Rs..... as per PD PAYMENT ADVICE to the DDO/Beneficiary/Vendor concerned.

Signature of Clerk**Signature of Jr.ACC/AAO-I/II****Signature of Administrator(s)**

Certificates :

1. Amount claimed in the bill/advice has not earlier been drawn.
2. All the information, bank details, master data & data entry in this Advice has been checked and verified personally.
3. Certified that I have Personally Examined and satisfied myself about the genuineness of the claim included in this bill are strictly in accordance with rules and that the said of Beneficiary/vendor are entitled to such claim and also personally ensured observance of all formalities regarding necessary entries.
4. This Claim/Amount has been drawn for the specific purpose as per the sanction/approval obtained at the competent level.

Signature of Administrator(s)

S.No.	Name of Beneficiary/Vendor	Name of Bank/Name of Branch IFSC Code/ MICR Code Bank A/c No. Aadhar No.	Bill/Invoice No. Bill/Invoice Date PAN Number TIN Number	Deduction/Recovery Amt. Budget Head with Desc.	Gross Amt. Net Amt.
1.					
2.					

Gross Amount : Deduction Amount : Net Amount :
Amount in Words:**Signature of Administrator(s)**

For Office Purpose		Treasury Voucher	
Sanction No. :	Sanction Date :	No.	Date:
Sanction Amount :		For Treasury Use	
		Pay Rs. : (In words) :	
		(In Cash) : (In words) :	
For Accountant General Office			
Admitted (Rs.)	Objected (Rs.)	By B.T. : Accounting :	Non Accounting :
Auditor	Supdt.	Total Credit Rs.	
		Auditor	AAO-I/II
		Treasury Officer	
Disclaimer : All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it.			
Group Name :		Print Date & Time :	

1. Substituted by Circular No. 05/2021 dated 5.4.2021 for - "PD Payment Advice (Other than Salary and RPMF (Pensioner's Claims))"

Government of Rajasthan**PD Payment Advice (NSDL Payments)****Month/Year :**

PD Account No.:479	Name of PD Account : NPS		
Advice/Bill No.	Date:	DDO Code:	Name of Administrator(s):
Budget Head : 8443-00-106-00-00/NA/NA	Contingency Head	Office Id:	TAN No. :

To,

The Treasury Officer, (Concerning Treasury)

Please Order to pay Rs..... as per PD PAYMENT ADVICE to the DDO/Beneficiary/Vendor concerned.

Signature of Clerk**Signature of Jr.Acc./AAO-I/II****Sign (With seal & sign/Digital e-sign of DDO)****Certificates :**

1. Amount claimed in the bill/advice has not earlier been drawn.
2. All the information, bank details, master data & data entry in this Advice has been checked and verified personally.
3. Certified that I have Personally Examined and the claim in this advice are strictly in accordance with rules.
4. This Claim/Amount has been drawn for the specific purpose as per the sanction/approval obtained at the competent level.

Sign (With seal & sign/Digital e-sign of DDO)

S.No.	Name of Beneficiary/Vendor	Name of Bank Name of Branch IFSC Code/ MICR Code Bank Account No. Aadhar No.	Bill/Invoice No. Bill/Invoice Date TAN No. PAN No.	Deduction/Recovery Amount Budget Head (PD A/c) with Desc.	Gross Amount Net Amount
1.					
2.					

Enclosure :- Annexure 6

<u>For Accountant General Office</u>			No.	<u>Treasury Voucher</u>	
				Date: <u>For Treasury Use</u>	
Admitted (Rs.)			Objected (Rs.)	Pay Rs. : (In words) :	
Auditor	Supdt.	Gaz.Officer		(In Cash) : (In words) :	
				By B.T. : Accounting : Non Accounting : Total Credit Rs.	
				Auditor AAO-I/II Treasury Officer/Sub Treasury Officer	
Disclaimer : All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it. Group Name : Print Date & Time :					

1. Forms 3.1 to 3.3 inserted by Circular No. 03/2022 dated 08.02.2022.

Annexure-6 (Fund Transfer from PD to CRA)

S. No.	DDO Code of Employee	Name of Government Employee Employee ID	Designation	Contribution for the month	PRAN No.	Basic Pay + DA (Rs.)	Government's Contribution	Employee's Contribution	Amount transferred to CRA A/c No.	R e m a r k s	Reference No.
1.											
2.											

Government of Rajasthan

Book Transfer Advice (NPS Employee's Contribution) Month/Year :

Name of Treasury Office : Scheme Name :-
Advice No. Date: DDO Code: Name of Administrator(s):
Budget Head : Contingency Head : Office Id: TAN No. :

S.No.	Debit Head - PD A/c No.	Amount	Credit Head - PD A/c No.	Amount
1.				
2.				

Amount : (in figures)

Amount : (in words)

Enclosure :- Annexure 4

Certificates :

1. Amount claimed in the Advice has not earlier been drawn.
 2. This Amount has been drawn for the specific purpose as per the directions/approvals obtained at the competent level.

Sign of Clerk Sign of Jr. Acc./AAO-I/II Sign (With seal & sign/Digital e-sign of DDO)

<u>For Accountant General Office</u>			<u>Treasury Voucher</u>	Date:	
			No.	<u>For Treasury Use</u>	
Admitted (Rs.)	Objected (Rs.)		Pay Rs. : (In words) :		
Auditor	Supdt.	Gaz.Officer	(In Cash) : (In words) :		
			By B.T. : Accounting : Total Credit Rs.	Non Accounting : Total Credit Rs.	
			Auditor	AAO-I/II	Treasury Officer/Sub Treasury Officer

Group Name : Print Date & Time :

1. Forms 3.1 to 3.3 inserted by Circular No. 03/2022 dated 08.02.2022.

Annexure-4 (For Employee's Contribution)

S. No.	Unique Pension Account in 12 digits allotted by Unit Office of State Insurance & P.F.	Employee ID Employee Name Designation	Basic Pay DA	Employee's Contribution Rs.	Remarks	Reference No.	Contribution for the month

Reference No.:

¹[NSDL PD PAYMENT ADVICE - 3.3

Government of Rajasthan

Book Transfer Advice (NPS Employer Contribution) Month/Year :

Name of Treasury Office :	Scheme Name :-		
Advice No.	Date:	DDO Code:	Name of Administrator(s):
Budget Head : 2071-01-117-01-01/SF/Voted		Object Head : 89	Contingency Head
		Office Id:	TAN No. :

S.No.	Debit Head - PD A/c No.	Amount	Credit Head - PD A/c No.	Amount
1.				
2.				

Amount : (in figures)

Amount : (in words)

Enclosure :- Annexure 5

Certificates :

1. Amount claimed in the Advice has not earlier been drawn.
 2. This Claim/Amount has been drawn for the specific purpose as per the directions/sanctions/approvals obtained at the competent level.

Sign of Clerk Sign of Jr. Acc./AAO-I/II Sign (With seal & sign/Digital e-sign of DDO)

<u>For Accountant General Office</u>			<u>Treasury Voucher</u>	Date:
			No.	<u>For Treasury Use</u>
Admitted (Rs.)		Objected (Rs.)	Pay Rs. : (In words) :	
Auditor	Supdt.	Gaz.Officer	(In Cash) : (In words) :	
			By B.T. : Accounting : Non Accounting : Total Credit Rs.	
			Auditor	AAO-I/II
				Treasury Officer/Sub Treasury Officer

1. Forms 3.1 to 3.3 inserted by Circular No. 03/2022 dated 08.02.2022.

Annexure-5 (For Government's Contribution)

S. No.	Unique Pension Account in 12 digits allotted by Unit Office of State Insurance & P.F.	Employee ID Employee Name Designation	Basic Pay DA	Government's Contribution Rs.	Remarks	Reference No.	Contribution for the month

Government of Rajasthan
PD Adjustment Advice (For PD to PD Claims)

Month/Year :

PD Account No.:	Name of PD Account :		
Advice/Bill No.	Date:	DDO Code:	Name of Administrator(s): (May be Multiple)
Budget Head :	Office Id:		TAN No. :

To

The Treasury Officer, (Concerning Treasury)

Please Order to pay Rs..... as per PD PAYMENT ADVICE to the DDO/Beneficiary/Vendor concerned.

Signature of Clerk Signature of Jr.ACC/AAO-I/II Signature of Administrator(s)

Certificates :

1. Amount claimed in the bill/advice has not earlier been drawn.
2. All the information, bank details, master data & data entry in this Advice has been checked and verified personally.
3. Certified that I have Personally Examined and satisfied myself about the genuineness of the claim included in this bill are strictly in accordance with rules and that the said of Beneficiary/vendor are entitled to such claim and also personally ensured observance of all formalities regarding necessary entries.
4. This Claim/Amount has been drawn for the specific purpose as per the sanction/approval obtained at the competent level.

Signature of Administrator(s)

S.No.	Name/No. of PD A/c from which amount to be transferred	From Budget Head	Sanction No. & Date	Name/No. of PD A/c in which amount to be transferred	To Budget Head	Amount
1.						
2.						

Gross Amount : Deduction Amount : Net Amount :
 Amount in Words:

Signature of Administrator(s)

<u>For Office Purpose</u>		<u>Treasury Voucher</u>	
Sanction No. : Sanction Date : Sanction Amount :		No. <u>For Treasury Use</u>	Date:
		Pay Rs. : (In words) :	
		(In Cash) : (In words) :	
<u>For Accountant General Office</u>		By B.T. : Accounting : Non Accounting : Total Credit Rs.	
Admitted (Rs.)	Objected (Rs.)		
Auditor	Supdt.	Gaz.Officer	Auditor AAO-I/II Treasury Officer
Disclaimer : All contents related to this bill are provided by Head of Office/DDO and he/she is solely responsible for it. Group Name : Print Date & Time :			

- (2) **Lapse of Balances** : Payments will not be permitted by Treasury Officer from a Personal Deposit Account, which has not been operated continuously, for preceding five financial years and which have been closed with the sanction of Finance Department.
- (3) **Payment out of Permanent Advance** : In the case of prisoners in jail and mental patient's confined to Mental Hospitals, the Head of the office may make the payment in cash to the prisoners released and patient discharged from his permanent advance which will be recouped by withdrawals from Personal deposit account from the treasury as in clause (1) above.
- (4) **Maintenance of Accounts** : The account of the receipt of deposits and repayments shall be maintained in personal ledgers. It is not necessary to transfer the accounts to a new ledgers with a new year. For this purpose sufficient number of pages should be assigned to several accounts which should be bound up into volumes.
- (5) **Reconciliation with the Treasury** : The Head of the office/Administrator shall carry out the reconciliation of all deposits with the concerned Treasury once a year.

IV – LAPSED DEPOSITS

Rule 265 : (1) Deposits upto Rs. 100/- unclaimed for one complete account year or other deposits or balances including caution money deposited by students unclaimed for more than three complete account years, shall, at the close of March in each year, be treated as lapsed and shall be credited to the appropriate head of revenue by the Treasury Officer.

- (2) (a) For the purpose of this rule, the age of a repayable item shall be reckoned as dating from the time when the amount of deposit was initially deposited.
- (b) In case of deposits from contractors or suppliers the age shall be reckoned as dating from the time when the amount of deposit has become due for refund after payment of final bill as per agreement, etc.
- ¹[(3) The application for sanction for the payment shall be made in the System Generated New Form No. GA 105. There should be separate application for deposits repayable to each person and it will be used as voucher on which payment is to be made.]
- (4) The amount of lapsed deposit refunded shall be shown in the cash book as a refund and not debited to deposits.
- (5) The repayment of lapsed deposits shall be recorded in the Register so as to guard against a second repayment.

V – SECURITY DEPOSITS MADE BY THE GOVERNMENT.

Rule 266 : (1) Whenever the Government has preferred an appeal in the higher court against the judgement of lower court which has awarded decree against the Government and has requested for stay to execute such decree till the appeal is finally decided and where the appellate court has ordered to deposit the amount of decree as a pre-condition of appeal and stay, the amount so deposited by the Government shall be treated as deposit and not as payment towards decree. The payments shall not be treated as expenditure and shall be accounted for in head "**8674-Security Deposits made by Government. (i) Security Deposits with Courts**". This head shall also account for deposits made by the Government with State Electricity Board, Municipalities, etc.

- (2) **Deposits with the Courts** : The above head shall also account for amount deposited in courts for the cost payable to the respondents against the order of High Court.
- (3) In case the appeal is decided in favour of the Government the amount so deposited with the court shall be taken back and the debit appearing in the above account cleared.
- (4) In case, however, if the appeal is not decided in favour of the Government, the amount so deposited shall be treated as expenditure by transfer.

VI - DEPOSIT OF FEES

Rule 267 : Procedure for accounting of fees received by Government servants for work done for private bodies:

- (i) In cases where a Government servant is permitted to retain the whole of a fee, he should collect it himself and the Government accounts will not be concerned with the transaction.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - " (3) *The application for sanction for the payment shall be made in the Form G.A. 154. There should be separate application for deposits repayable to each person and it will be used as voucher on which payment is to be made.*"

- (ii) (a) In cases where recoveries from the private bodies are divisible between the Government and the Government servant concerned, all the fees shall in the first instance be paid into the treasury to the credit of the Government (as far as possible by the bodies paying the fees) and the amount due to the Government servant concerned shall be drawn on regular bills.

The Drawing and Disbursing Officer shall claim the amount due to Government servant in a bill specifying therein the authority sanctioning the payment of fees and send the bill to the Treasury concerned for verification of the credits and to pass the bill and where the full amount of fees was deposited in the account head "**Deposit of fees received by Government servants for work done for private bodies**" advise to credit the share of the fee due to the Government the minor head "**Other Receipts**" of the department concerned.

- (b) If the exact amount of fees and the distribution of share are known before hand, the share due to the Government shall be credited as revenue of the Department to which the Government servant belongs and the balance shall be credited to the deposit head mentioned in Rule 262 (viii) for drawal by the Government servant on regular bills.
- (c) If the amount of fees or the shares are known only approximately before hand, the amount of fees shall be credited to the head mentioned in Rule 262 (viii) pending final settlement when the recoveries shall be disposed off as in (b) above.

Note : For the purpose of the above rules, "Fee" would mean as defined in Rule 7(a) of the Rajasthan Service Rules, 1951.

- (d) In case of payment of fees by the Employees State Insurance Corporation to the Government doctors for medical examinations, the Corporation may pay two third of the fees to the doctors direct and deposit one third of the amount every month for whole of Rajasthan in the Treasury at Jaipur.

CHAPTER – XVI
I – INTRODUCTORY
¹[DEPOSITS OF LOCAL BODIES]

Rule 268: **Deposits of Local Bodies :** (1) The financial transactions between Government and local bodies are not included in the Government account except in so far as their cash balances may be deposited with Government and accounted for under the deposit heads:

- (i) **"Interest Bearing Deposits :** 8338 – Deposits of Local Funds".
- (ii) **"Non-Interest bearing Deposits :** 8448 – deposits of Local Funds".
- (2) **Local Fund explained :** (i) Revenues administered by bodies, which by law or rule having the force of law come under the control of Government whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments the enactment of leave, pension or similar rules.
(ii) Revenues of any body which may be specially notified by the Government as such.
- (3) **Classification of Local Fund :** The main classes of local fund are :-
 - (i) Fund of Improvement Trust.
 - (ii) Fund of Municipalities.
 - (iii) Fund of Panchayat Samities/Panchayats.
 - (iv) Fund of Development authorities.
 - (v) Contributory Provident Fund of Universities and aided institutions.
 - (vi) Fund of Zila Parishad.
 - (vii) Fund of Rajasthan State Electricity Board.
 - (viii) Fund of Rajasthan State Road Transport Corporation.
 - (ix) Fund of Krishi Upaj Mandies.
 - (x) Fund of Housing Board.
 - (xi) Fund of Educational Institutions & other institutions.

Rule 269 : The financial transactions between Government and local bodies will be regulated by the following rules and by such other general and special orders as may be issued by Government in this behalf.

II – CHARGES RECOVERABLE FROM LOCAL BODIES

Rule 270 : Unless any of the following arrangements is authorised by specific orders of Government, a local body will be required to pay, in advance, the estimated amount of charges to be incurred or cost of services to be rendered, by Government on account of the fund –

- (i) Payments as made by Government are debited to the balances of the deposits of the local fund with Government;
- (ii) Payments are made as advances from Government funds in the first instance, pending recovery from the local fund; and
- (iii) Recovery from the local fund may be postponed till the time when Government has to make payment for the charges.

III – RECOVERY OF GOVERNMENT DUES BY ADJUSTMENT

Rule 271: Any amount due to Government by a local body, including any amount over due for payment in respect of a loan, is subject to recovery by adjustment from any non-statutory grant sanctioned for payment to it. The authority signing or countersigning a bill for such a grant shall see that this rule is observed as far as practicable.

1. Added vide Circular No. 8/94 dated 9.2.1994.

IV – REVENUE COLLECTED ON BEHALF OF LOCAL BODIES.

Rule 272 : Unless it be expressly authorised by law, proceeds of taxes, fine or other revenues levied or collected by Government may not be appropriated direct to a local fund without passing them through the Consolidated Fund whether or not such taxes, fines, etc., are earmarked from the start for the purposes of the fund.

Rule 273: Payments to Local bodies of amount received by the Government : Subject to the provisions of relevant Acts and Rules made thereunder, payments to local bodies in respect of revenue and other moneys raised or received by Government on their behalf shall be made in such manner and on such date, as may be authorised by general or special orders of Government.

V – USE OF SERVICE POSTAGE STAMPS.

- Rule 274 :** (1) Service Postage stamps shall not be used by a Local Fund Officer or any Government servant acting in a capacity connected with a local fund.
- (2) Service Postage Stamps may be used on the correspondence of a public officer acting as such, even through the correspondence relates to the affairs of a local body.
- (3) Telegraphic message, the charges for which are to be borne by local funds, shall be classified as "**Private**" and not as "**State**".

VI – AUDIT OF ACCOUNTS

- Rule 275 :** (1) Accounts of all local bodies will be subject to annual audit through the Director, Local Fund Audit Department, Rajasthan established by the Government and the specific provisions of the Local Fund Audit Act and Rules made thereunder will be applicable for audit of accounts.
- (2) In cases where such accounts are audited by the Indian Audit and Accounts Department under general agreement reached between Government and the Comptroller and Auditor General, audit fees on the basis of daily rates prescribed by Government from time to time shall be charged for the audit of local and other non-government funds excluding funds for audit of which the rates of fees recoverable are prescribed by law or rule having the force of law.
- (3) Nothing contained in this rule shall be held to over ride any special instructions of Government exempting any particular local body or institution wholly or partially from the payment of audit fees.

VII – ROUNDING OFF OF FINANCIAL TRANSACTIONS

Rule 276 : Except in respect of dues fixed by or under any law or under any special order of Government, financial transactions between Government and local bodies should be rounded off to the nearest multiple of a rupee proportion below 50 paise being ignored and 50 paise and above rounded off to the next higher rupee.

VIII – RECEIPTS AND PAYMENTS

Rule 277 : Deposit in treasury with Government Sanction: (1) Save where it is expressly provided by any law or rule having the force of law, money pertaining to a Local fund may not be received for deposit at a treasury without some general or special order of the Government.

- (2) **Account of Local Bodies to be pure Banking Account :** The accounts of Local Fund at a treasury shall be kept as a pure banking account, money being paid into and drawn out of the treasury without specification of the nature of receipt or expenditure. Unless in any case the Government directs otherwise, withdrawals can be made only by cheques signed by the administrator or some responsible officer of the Local bodies concerned.
- (3) **Overdrawal not Permitted :** No Local Body is allowed to overdraw the balance at its credit in the Public Account, without obtaining before hand a loan or contribution from Government funds to cover the over-drafts.

IX – VERIFICATION OF BALANCES

Rule 278 : **Annual Verification by the Treasury Officer :** The annual verification of the balances at the credit of each Local Fund in the State shall be done by the concerned Treasury Officer in consultation with the authority administering the Fund.

CHAPTER – XVII

GRANT-IN-AID ETC.

I – SCOPE

Rule 279 : The chapter deals with grants-in-aid, contributions/subsidies to local bodies/Corporation/Board Companies, religious, Charitable or educational Institutions, Public club, contributions to public exhibitions and fairs, scholarship, stipends and expenditure from discretionary grants placed at the disposal of particular authority.

II – GENERAL PRINCIPLES/REQUISITES FOR SANCTION OF GRANTS-IN-AID, CONTRIBUTION, ETC.

Rule 280: **General Principles :** (1) Unless otherwise provided in the departmental rules/instructions grants shall be made available, as far as possible on the basis of specific schemes drawn up in sufficient detail and duly approved by Government.

- (2) Every order sanctioning a grant shall specify clearly the object for which it is given and the conditions, if any, attached to the grant.
- (3) Before sanctioning grants-in-aid to private institutions, it should be examined that the institutions have the experience and managerial ability to carry out the purposes assigned to them and a machinery is devised to keep an effective and constant check to see that the money is utilised fruitfully and applied to the purpose intended.
- (4) **Quantum of amount of Grant:** Only so much of the grant shall be paid during any financial year as is likely to be expended that year. In the case of grants for specific works or services such as buildings, water supply schemes and the like, the sanctioning authority, should use its discretion in authorising payments, according to the needs of the work, the authority signing of countersigning a bill for grants-in-aid under the relevant Rules shall see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.
- (5) **Bonds to be executed before grant is Released :** (i) Before the grant is released, the grantee shall be required to execute a Bond in Appendix–9 with two sureties to the Governor of Rajasthan that he will abide by conditions of the grant by the target dates if any, specified therein and in the event of his failing to comply with the conditions or committing breach of the bonds, the grantee and the sureties individually and jointly will be liable to refund to the State Government, the entire amount of the grant with interest thereon as prescribed or the sum specified under the bond. In special cases in which such a bond is not found feasible and/or on due consideration, the Administrative Department decides not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements in consultation with the Finance Department and the Law Department for ensuring that the interest of Government are safe-guarded effectively.
 - (ii) The above instructions will not apply to the following types of institutions or organisations:-
 - (a) **Quasi-Govt.Instituions:** Institutions or organisation set up by Government as autonomous bodies either under a Statue or as a society registered under the Rajasthan Societies Registration Act, 1958 (Act No.XXVIII of 1958) or otherwise.
 - (b) **Government aided Bodies :** Institutions or organisations which receive financial assistance from the State Government on a regular basis, (either wholly or on a fixed percentage basis) and/or
 - (i) Whose annual budget is approved by the Government; or

- (ii) Government is adequately represented and associated with the Boards of management or Committee of Management of the Institutions.
 - (ii) **Sureties not to be furnished :** The requirement of furnishing two sureties shall not be insisted upon, if the grantee institutions or organisation is a society registered under the Rajasthan Societies Registration Act, 1958 (Act XXVIII of 1958) or is a Co-operative Society or is an Institution of standing in whose case such sureties are not considered necessary by the respective Administrative Department.
 - (iii) A certificate to the effect that the grantee has executed the requisite bond or has been exempted from doing so after working out alternative arrangements shall be furnished alongwith the grants-in-aid bill duly signed by the Drawing and Disbursing Officer.
 - (iv) The stamp duty payable on bond shall be borne by the Government.
 - (v) **Audited Statement of Accounts :** (a) Before a grants-in-aid to any public body or institution, non-official or semi-official bodies, such as public clubs, etc., the sanctioning authority shall, invariably obtain the following set of audited statement of accounts of the body or institution concerned in order to see that grants-in-aid is justified by the financial position of the grantee and to ensure that previous grant, if any, was spent for the purpose for which it was intended:
 - (i) The Receipt & Payment Accounts of the Body as a whole for the financial year.
 - (ii) The Income & Expenditure accounts of the Body as a whole for the financial year.
 - (iii) The Balance Sheet as at the end of the financial year for the body as a whole.
 (b) Trading or commercial organisation shall be required to furnish the audited statement of Profit & Loss Account instead of the Income & Expenditure Accounts.
- Note :** Institutions in receipt of annual grant up to Rs. two lakhs shall be required to furnish only Receipt and Payment Account of the bodies as a whole for the financial year.
- (c) For the statement indicated at item (ii) above in the case of small institutions, which are mainly fed by recurring grant, the requirement of audited statement shall not be insisted upon for sanctioning the first two instalments if the statement are not ready. However, such statement of accounts for previous financial year shall be obtained before sanctioning final instalment unless exempted.
 - (d) The sanctioning authority shall indicate in the sanction that the audited statements of accounts have been received.

- ¹[(6) **Authority for carrying out audit :-** It is not essential that accounts should be audited in every case by the Indian Audit and Accounts Department. It will be sufficient if the accounts are certified as correct by Chartered Accountant registered with the Institutions of Chartered Accountants of India. In case of small institutions in receipt of annual grant upto Rs. 5.00 lacs, the accounts audited by a retired member of Rajasthan Accounts Service on the panel approved by the Finance Department shall be accepted by the sanctioning authority. The panel will be for three years in the first instance and thereafter every time extension of two years, subject to maximum age limit of 65 years.]
- (1) The authority sanctioning grants-in-aid shall endorse a copy of the order to the Accountant General, as well as to the Director Local Fund Audit Department, Rajasthan.

1.Substituted vide Circular No.10/97 dated 13.3.1997.

**III – REQUISITES FOR GRANTS-IN-AID FOR SPECIFIC
PURPOSE –NON – RECURRING**

Rule 281 : Unless it is otherwise ordered by Government every grant made for a specific object is subject to the following implied conditions :-

- (i) That the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority;
- (ii) That any portion of the amount which is not ultimately required for expenditure upon that object shall be duly surrendered to Government;
- (iii) The assets acquired wholly or substantially out of the grant shall not without the prior sanction of the Government be disposed of, encumbered or utilised for any purpose other than those for which the grant sanctioned;
- (iv) An undertaking shall be obtained by the authorities from the grantee institution that they (the institutions) agree to be governed by the condition of the grant, which result in the creation or acquisition of permanent or semi-permanent assets;
- (v) The grantee institutions shall maintain a register in the following Form of the permanent and semi-permanent assets, immovable and moveable property of a capital nature, the value of which exceeds Rs. 1,000/- acquired wholly or mainly out of Government grants. Such register shall be maintained by the grantee institutions in respect of such sanctioning authority and a copy thereof shall be sent to the sanctioning authority annually.

Register of Assets acquired wholly or substantially out of Government Grants (to be maintained by the Grantee Institutions).

Sanctioning Authority.....

S. No.	Name of Grantee Institution			Whether any condition regarding right of ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the Grant-in-aid sanction.	Particulars of assets actually created or acquired.	Value of the assets as on.....
	No. & date of sanction	Amount of the sanctioned grant.	Brief purpose of the grant			
1	2	3	4	5	6	7

Purpose for which utilised at present.	Encumbered or not.	Reasons, if encumbered	Disposed of or not	Reasons & Authority, if any for disposal.	Amount realised on disposal.	Remarks
8	9	10	11	12	13	14

- (vi) The sanctioning authority shall maintain accounts of permanent and semi-permanent assets, immovable and moveable property of capital nature the value of which exceeds Rs.1,000/- created or acquired or acquired wholly or mainly out of Government grants by each grantee institution in the following Form. This record shall be of permanent nature and shall be posted on the basis of annual return furnished by the grantee institution in terms of condition No.(v) above;

S. No.	Name of the Grantee institution	No. & date of sanction	Amount of the sanctioned grant Rs. P.	Brief Purpose of the grant	Whether any condition regarding the right of the ownership of Govt. in the property or other assets acquired out of the grant was incorporated in the grant-in-aid sanction	Particulars of assets actually created or acquired.
1	2	3	4	5	6	7
Value of the assets as on.....	Purpose for which being utilised at present	Encumbered or not	Reasons, if encumbered	Disposed off or not	Reason and authority if any, for disposal	Amount realised on disposal
8	9	10	11	12	13	14
						15

- (vii) The registers mentioned above shall be available for scrutiny by audit;
- (viii) In case any scheme being handled by an autonomous body or Government aided institution is abandoned or is transferred to the State or other institution, the concerning Administrative/Head of the Department shall ask the former body or institution to effect a corresponding reduction in the administrative expenditure on the staff. The quantum of grants-in-aid to that body or institution shall also be reduced proportionately;
- (ix) A condition shall be laid down that assets acquired wholly or substantially out of Government grants shall not without the prior sanction of Government be disposed of, encumbered or utilised for those purposes other than for which grants were sanctioned;
- (ii) As and when an asset is written off, necessary notes shall be kept in the Register of Assets mentioned above. At this stage there is no need to reflect the same in Income & Expenditure account.
- (iii) As and when an asset is written off or is sold, the sale proceeds thereof shall be taken as receipts of grantee institutions and shown in the Income and Expenditure account (income side) and the book value of the assets disposed of shall be shown as assets disposed off below the total value of the assets on the asset side of the Balance Sheet and simultaneously the same value shall be shown under the heads "**Capital Investment written off**" on the liability side of the Balance Sheets. This would not be reflected on the expenditure side of the Income & Expenditure Account; and
- (xii) The refund of grants-in-aid shall be credited as "**Other Receipts**" of the department, concerned.

- Rule 282 : Reasonable Time Explained :**
- (i) Reasonable time should ordinary be interpreted to mean '**one year**' from the date of issue of letter sanctioning the grant;
 - (ii) This grant shall be sanctioned to meet the requirements of a year even extending beyond the financial year, but only so much of the grant shall be paid during the financial year as is likely to be spent during that year;
 - (iii) The remaining unspent grant at the end of the year in such cases shall not be refunded at the close of the financial year. In such cases the sanctions should contain that the grant will not lapse at the close of the financial year;

- (iv) On the expiry of the period of one year from the date of sanction, any unspent balance thereof shall be duly surrendered to the Government;
- (v) In respect of sanctions which require the grant to be utilised during a financial year, the unspent balance thereof shall be duly surrendered to Government at the end of the financial year or may be adjusted by the sanctioning authority against the next year's grant, if any.

Rule 283: Principles for sanctioning Building Grants: The following principles shall be kept in view while sanctioning building grants to Institutions/Organisations, etc. :

- (i) It shall be ensured that the building grant is sanctioned for the minimum area required for the purpose of the grantee institutions;
- (ii) The order sanctioning the grant shall embody such other conditions as may be considered necessary for ensuring to Government the right to claim a share of the rent;
- (a) Where the buildings are used for purposes other than those for which the grants were made; and
- (b) Where the land has been granted free of cost and it is found that any kind of rent is being collected for such land.

In order to ensure that the above conditions can in the event of their breach, be enforced through a court of law, such conditions, shall be incorporated in the agreement/bond executed.

IV – UTILISATION CERTIFICATES

Rule 284: Utilisation Certificate necessary : In the following cases submission of Utilisation certificates would be necessary:-

- (a) In case of Panchayat Samities/ZilaParishad for grants released for specific purposes like purchase of equipments, construction of buildings, etc.
- (b) in cases of Municipalities for the grants released on or after 31.03.1970 except in these grants released for general purposes mentioned in clause (4) of rule 285.
- (c) in case of Rajasthan SangeetNatya Academy, Rajasthan Lalit Kala Academy, Rajasthan Sahitya Academy Rajasthan State Sports Council, Universities, Malviya Regional Engineering College, Jaipur and the similar other institution, for grants sanctioned for specific purposes like purchases of equipments, construction of buildings, etc.

Rule 285:Utilisation Certificate not necessary: In the following cases submission of utilisation certificate for the grants released will not be necessary:-

- (1) In case of Panchayat Samities/ZilaParishad/Municipal Boards for all grants released on or before 31.3.1970. From 01.04.1970 submission of utilisation certificate would be necessary in Appendix-11.
- (2) In case of Panchayat Samities/ZilaParishads in respect of grants to be released for general purposes.
- (3) In case of RajasthanSangeetNatyaAcademy, RajasthanLalitKalaAcademy, RajasthanSahityaAcademy, RajasthanState sports Council, Universities, MalviyaRegionalEngineeringCollege, Jaipur and similar other institutions for grants released for general purposes.

¹[(4) For general purpose grant i.e., expenditure on pay & establishment and office expenses for the Scheme under State Fund or Central Assistance.]

Rule 286 : Authority to whom utilisation Certificate to be sent : (1) In case where the accounts of the grantee are not subject to audit by the Director, Local Fund Audit Department, Rajasthan, the utilisation certificates for such grant shall be furnished to the Accountant General by the sanctioning authority.

- (2) In case where the accounts of grantees are audited by the Director, Local Fund Audit Department, Rajasthan, the utilisation certificate for such grant shall be submitted to the Director, Local Fund Audit Department by the sanctioning authority, who will send the same to the Accountant General.
- (3) In respect of grants released to Panchayat samities/Zila Parishad for specific purposes like purchases of equipments, construction of buildings, etc., the utilisation certificate shall be prepared separately by the Vikas Adhikaris/Secretaries concerned and sent to the District Level Officer of the Department concerned which released the grant. The District Level Officer shall countersign the same and submit it direct to the Accountant General, Rajasthan.
- (4) In case of grants released to Municipal Boards on or after 01.04.1970, the utilisation certificates shall be prepared and signed by the Executive Officer/Municipal Commissioner and submitted to the Assistant Director/Deputy Director, Local Bodies (to be nominated by the Director of Local Bodies) for countersignature and onward transmission to the Accountant General, Rajasthan.
- (5) In case of grants-in-aid where conditions are attached regarding objects and time, certificate shall be prepared in four copies, original will be sent to Accountant General (A&I), second copy to the Administrative Department, third copy to the Rural Development and Panchayat Raj Department and the fourth copy shall be kept by the rendering authority.
- (6) The utilisation certificate will be prepared in the following form:

S.No.	Letter No. & Date	Amount
Total		

1. Certified that out of Rs..... of grant-in-aid sanctioned under Head..... during the year..... infavour of..... vide order number given in the margin and Rs..... on account of unspent balance of the previous year, a sum of Rs..... has been utilised for the purpose of..... for which it was sanctioned and that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that the balance of Rs..... remaining unutilised at the end of year has been surrendered/deposited vide challan/cheque/Demand Draft No.... dated..... will be adjusted towards grant-in-aid payable during the next year.

Place :

Date:

Signature of the authority Utilising the grant.

-
1. Sub. by order dated 31.3.2017 (GF&AR 2/2017) for - (4) For general purpose grant i.e., expenditure on pay & establishment and office expenses for the Scheme under non-plan/plan or Centrally sponsored schemes.

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilised for the purpose for which it was sanctioned:-

Kind of checks exercised :-

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

Place:

Date: Signature of countersigning Authority.

V – INSTRUCTIONS TO BE OBSERVED FOR SANCTIONING AND PAYMENT OF GRANTS-IN-AID TO PUBLIC BODIES, ETC.

Rule 287 : The following instructions shall be strictly observed by sanctioning authorities, for sanction and payment of grants-in-aid to public bodies, institutions or statutory bodies, etc.: -

¹[(a) Once a grants-in-aid has been sanctioned, it is the responsibility of the sanctioning authority to ensure that the amount is drawn by presentation of a bill System Generated New Form No. GA 110 at the treasury and that the payment is made to the grantee. System generated sanctions may also be associated with grant in aid bills which will clearly indicate about the requirement of monitoring of UC by Accountant General Office.]

²[(1) Once subsidy has been sanction as per Finance Department (Tax Division) Order No.F.12(28)FD/Tax/2010-125 dated 23.10.2017 and Finance Department (Tax Division) Order No. F.12 (105)FD/Tax/2014-Pt.II-126 dated 23.10.2017 (or as amended thereafter) under Rajasthan Investment Promotion Scheme-2010 and 2014, it is the responsibility of sanctioning authority to ensure that the amount is drawn by presentation of a bill in System Generated New Form No. GA 110A (For investment subsidy under RIPS-2010), GA 110B (For Employment Generation Subsidy under RIPS-2010), GA 110C (For Investment Subsidy under RIPS-2014), GA 110D (For Employment Generation Subsidy under RIPS-2014), ³[GA 110E (For Payment of SNA-SPARSH)] as the case may be, at the treasury and that the payment is made to the applicant. System generated sanctions may also be associated with these bills.]

(b) Before the amount is drawn, it should be particularly seen that the conditions, if any, attached to the grant have been accepted by the grantee without reservation.

(c) A Register of Grants shall be maintained buy the sanctioning authority in Appendix-12.

(i) Columns 1 to 6 of the register shall be filled in simultaneously with the issue of the order sanctioning each grant. These columns shall be attested by Gazetted Officer authorised by sanctioning authority in column 7. Serial number shall be recorded on the body of the sanction letter at the time the item is entered in the Register as under:

"Noted at Serial No.....in the Register of Grants".

Such a record will guard against the possibility of double payment.

Column (8) and (9) shall be filled in and attested by a Gazetted officer concerned as soon as the bill is ready or received from grantee in column 10. The bill shall then be submitted to the Drawing and Disbursing Officer with the register for signing the bill in the Form G.A.118 and to the sanctioning authority for giving his dated initials in column (11) of the Register, Column 12 to 15 shall be filled in after the utilisation certificate is received.

It shall be duty of sanctioning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill for the same purpose has already been paid before. No bill should be signed unless it has been noted in the Register of Grants against the relevant sanction. This will also facilitate watching of payments in instalments, if any, in the case of lump-sum sanctions.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - "(a)Once a grants-in-aid has been sanctioned, it is the responsibility of the sanctioning authority to ensure that the amount is drawn by presentation of a bill Form G.A. 118 at the treasury and that the payment is made to the grantee."

2. Inserted vide Circular No. 2/2018 dated 18.1.2018.

3. Inserted vide Order No.F.1(2)FD/GF&AR/2005 Pt.1 dated 16.08.2023.

- (ii) The Register shall be put up once every month to the Head of the Department. Any case of delay in the receipt of statements of accounts, etc., from the grantee or the submission of utilisation certificate shall be specifically brought to his notice. The Accountant General shall also be informed of the reasons for delay.

Rule 288 : **Duties & Responsibilities of Sanctioning Authority** : (1) In cases in which conditions are attached to the utilisation of a grant in the form of specification of particulars objects of expenditure or the time within which the money shall be spent, or otherwise, the departmental officer on whose signature or countersignature the grants-in-aid bill was drawn shall be primarily responsible to certifying to the Accountant General, where necessary, the fulfillment of the conditions attaching to the grant, unless there is any special rules or order to the contrary. The certificate shall be furnished in such form and at such form and at such intervals as may be agreed between the Accountant General and the Head of the Department concerned. Before recording the certificate, the certifying officer shall take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose he may require the submission to him at suitable intervals of such reports statements, etc., in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the inspection or audit report, as the case may be, will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the breaches of those conditions.

- (2) In the case of recurring grants-in-aid, the sanctioning authority shall record certificate on the payment of all the instalments of the first year's grant payable within the period specified for its utilisation to the effect that the utilisation certificate is not required in this case. In the case of subsequent payments a certificate of utilisation of the previous grant shall be attached with the bill.

Rule 289 : **Procedure for release of grants to the Panchayat Samities/ZilaParishad:** (1) Transfer of funds to Panchayat Samiti/ZilaParishad shall be proposed by each Head of the Department concerned in respect of each scheme operated by them under the following Heads:-

Name of the Scheme.....Head of Account Amount Rs.....

- (i) Establishment Charges:
 - a) Pay & Allowances (except (T.A.)).
 - b) Travelling Allowances.
- (ii) Contingent charges including purchase of stores.
- (iii) Subsidy/incentive to individuals/institutions.
- (iv) Grants
 - (a) Works
 - (b) In lieu of land revenue
 - (c) General
- (v) Loans
- (2) Money for establishment charges in respect of each scheme shall be released by the treasury in the last week of each month for meeting the establishment charges of the following month.
- (3) Funds under Heads (ii) to (v) mentioned in (a) above shall be transferred to each Panchayat Samiti/ZilaParishad in respect of each scheme separately under the prescribed Heads by Rural Development and Panchayati Raj Department, Rajasthan on quarterly basis, first quarter commencing from 1st April each year.

Rule 290 : **Payment of grant-in-aid through P.D. Account:** ²[(1) It shall be obligatory for every corporation/Company/Board/Local Body receiving payment in the form of grants-in-aid from the Government to open Personal Deposit Account in its name with the respective Treasury of the District. The amount so sanctioned by the Government will be credited in that P.D. Account. The surplus funds if any, in the P.D. account may at the request of the institution be kept by the Government in the 'Interest Bearing Deposit Account'.]

²[(2) Unified PD Account shall be linked with multiple offices/implementing agencies in case of schemes implementation/operations of autonomous bodies etc. Finance Department shall designate Unified Nodal PD Account with the authorization of multiple offices/implementing Agencies as drawings disbursing officers. Finance Department shall also open escrow PD Accounts linked with the designated PD Account. This escrow PD Account shall be used for passing the funds through book transfers for a specific purpose.]

VI – OTHER PAYMENTS

Rule 291 : **Scholarships/Stipends:** ¹[(1) Bills for educational scholarships, stipends etc., shall be presented in System Generated New Form No. GA 112 for scholarships/stipends and System Generated New Form No. GA 112A for Stipends bill (for Resident Doctor(s)(Govt. employee) or in such other form as may be prescribed by the Government after consultation with the Accountant General. In the case of payment to institutions under private management, such bills shall be prepared & vouched for by the authorities of the institutions concerned and countersigned by such Government servant as may be nominated in this behalf by the Government. The orders sanctioning the payment shall be quoted in each case.]

(2) If any conditions are attached to the payment of scholarship or stipends, the bill shall bear a certificate of the countersigning officer that he is satisfied that the prescribed conditions have been fulfilled.

Rule 292 : **Discretionary Grants :** When under orders of competent authority an allotment for discretionary grants is placed at the disposal of a particular Government servant, the expenditure from such grants will be regulated by general or special orders of the Government specifying the objects for which the grants can be made and any other condition that should apply to them, such grants must be non-recurring, i.e., not involving any future commitments.

Rule 293: **Other Grants :** Grants, subventions, etc., other than those dealt within the foregoing rules shall be made only under specific orders of the Government.

1. Substituted vide Circular No. 11/2016 dated 4.10.2016 (effective from 1.1.2017) for - "(1) Bills for educational scholarships, stipends etc., shall be presented in Form G.A. 119 or in such other form as may be prescribed by the Government after consultation with the Accountant General. In the case of payment to institutions under private management, such bills shall be prepared & vouched for by the authorities of the institutions concerned and countersigned by such Government servant as may be nominated in this behalf by the Government. The orders sanctioning the payment shall be quoted in each case."

2. Existing Rule 290 numbered as 290 (1) and sub-rule (2) added vide order dated 06.04.2022.

CHAPTER – XVIII

LOANS AND ADVANCES

I – INTRODUCTORY

Rule 294 : (1) The Chapter deals with loans bearing interest to local bodies like Municipalities, Urban Improvement Trust Development authorities, Corporations, Companies, Boards, Private persons, Cultivators, Revenue advances and interest free advances like departmental advances.

- (2) The rules in this Chapter shall be observed generally by all departments, in making loans and advances of public money, unless there are any special departmental rules authorised by the Government or any other orders of the Government to be contrary.
- (3) Advances to cultivators in the form of Taccavi will be governed according to Taccavi Rules.

Rule 295 : **Sanctioning Authority :** Except where power to sanction loans and advances has been delegated to a subordinate authority, the grant of loans and advances in cases mentioned in rule 294 shall require sanction of Government.

Rule 296 : **Provision in the Budget Estimates:** Provision shall be made in the Budget for all loans which can be foreseen. Various estimating authorities shall, therefore, make a timely estimate both of the gross advances and recoveries of the coming year and shall communicate it to the Finance Department for inclusion in the budget estimates.

II – GENERAL CONDITIONS

Rule 297 : **General conditions for regulating Loans and Advances:** All loans other than loans to cultivators, etc., which are governed by special Rules shall be regulated by the following conditions:

- (i) A specific term shall be fixed which should be as short as possible, within which each loan or advance shall be fully repaid with interest due;
- (ii) The repayment of loans shall be effected by installments, which shall ordinarily be fixed on a half yearly basis, due dates for payments being specially prescribed;
- (iii) Installments paid before the due date will be taken entirely to principal unless, of course, any interest for a preceding period is overdue;
- (iv) The authority who is competent to sanction loans and advances shall see that all loans are given on properly executed bonds, in Form G.A. Appendix-10, and
- (v) The amount of loan should be utilised for the purpose for which it is granted and certificate of utilisation will be obtained from the loans in the prescribed form.(Annexure to this chapter).

- (2) **Execution of Agreement Bond :** In case of wholly owned Government company or partly Central and partly State owned company, agreement bond will not be executed at the time of sanctioning a loan but a written undertaking in the following Form shall be obtained:-

The sanction shall mention that an Undertaking is required to be taken before drawal of loan and the countersigning authority shall certify on the bill presented to the treasury that an undertaking has been obtained.

Form for written undertaking to be executed by an undertaking/corporation owned wholly by the central/state Government at the time of sanctioning of a loan.

Memorandum of written undertaking given on the.....day of.....One thousand nine hundred and by a company incorporated under the Indian Companies Act, 1913/the Companies Act, 1956 having its registered office.....a body corporate/incorporated under the same name and style by and under.....(Act No..... of.....) having its office at..... society registered under the Societies Registration Act, 1860 (21 of 1860) having its office at..... (hereinafter called the Company/Corporation which expression shall include its successors and assigns) to the Governor of Rajasthan (hereinafter called the Governor which expression shall include his successors and assigns).

WHEREAS THE SAID Company/Corporation etc. applied to the Governor for a loan of Rs..... (Rupees.....only).

AND WHEREAS THE GOVERNOR has agreed to lend an amount of Rs..... (Rupees..... Only) to the said Company/Corporation etc. on the terms and conditions prescribed in the Government of Rajasthan Department of.....letter office memorandum No.....date..... (annexed).

NOW IS HEREBY AGREED by the said Company/Corporation etc. that, in consideration of the sum of Rs..... Rupees.....only lent by the Governor to it, the Company/Corporation etc. hereby agrees in accordance with the said terms and conditions:-

- (i) To repay the loan in.....annual equal installments, the first installment repayable from the..... anniversary of the date of drawal.
- (ii) To pay interest at the rate of.....% per annum on the principal payable on each anniversary, and
- (iii) In case of default in the payment of the instalment of the loan in accordance with (i) above and or of interest in accordance with (ii) above, pay interest at penal rate of.....% per annum on such overdue payments.

IT IS HEREBY FURTHER AGREED AND DECLARED that the said Company/Corporation etc. shall not, without the written consent of the Governor incumber of alienate, create and mortgage lien or charge by way of hypothecation, pledge otherwise, or create other encumbrances or any kind whatsoever on any part of its land or buildings or/other structures and/or plant and machinery or any other fixed assets owned by them.

AND IT IS HEREBY AGREED THAT the said principal amount lent by the Governor as aforesaid shall be used by the said Company/Corporation etc. only for the purpose or purposes for which the aforesaid amount was sanctioned and for no other purpose whatsoever.

IN WITNESS WHEREOF these presents have been executed by the said Company/Corporation the day and year first above written.

Signed for and on behalf of.....Company/Corporation etc. by
Shri.....(Name and Designation) in the presence of
Seal of the Company/Corporation

1.....

2.....

Rule 298 : **Requirements of considering application for Loans & Advances:** Unless the Government directs otherwise, the following requirements shall be fulfilled before considering a loan application from parties other than municipalities/local bodies, etc.:

- (1) That there is adequate budget provision;
- (2) That the grant of the loan is in accordance with approved policy and accepted pattern of assistance;
- (3) The applicant shall furnish the following undertakings and informations:
 - (i) Copies of Profit & Loss (or Income and Expenditure) accounts and Balance Sheets for the last 3 years;
 - (ii) The main sources of income and how the loan is proposed to be repaid within the stipulated period;
 - (iii) The security proposed to be offered for the loan together with a valuation of the security offered by an independent authority and a certificate that the asset offered as security is not already encumbered;
 - (iv) Details of loan or loans taken from other sources in the past indicating amount, purpose, rate of interest, stipulated period of repayment, date of original loan and amount outstanding against the loanee on the date of application and the assets, if any, given as security;
 - (v) A complete list of all other loans outstanding on the date of application and the assets given as security against them;
 - (vi) The purpose for which the loan is proposed to be utilised and the economics of the scheme; and
 - (vii) That the borrower is repaying the installments regularly.

Borrowers shall be required to adhere strictly to the terms settled for the loans made to them. Modifications of these terms in their favour can be made subsequently only for very special reasons.

Rule 299: **Personal Deposit Accounts :** It shall be obligatory for every Corporation/ Company/ Board/Local Body receiving payment in the form of loan from the Government to open P.D.Account in its name with the respective Treasury of the District. The amount so sanctioned by the Government will be credited in the P.D. Account. The surplus funds if any, in the P.D.Account may at the request of the Institution may be kept by the Government in "Interest Bearing Deposits".

III – PROCEDURE FOR RECOVERY OF LOAN AND INTEREST THEREON LOANS DRAWN IN INSTALLMENTS – RECOVERY AND INTEREST

Rule 300 :

- (1) When a loan of public money is taken out in installments, the first half-yearly repayment shall not be demanded until six months after the last installment is taken; meanwhile simple interest only shall be realised. But if it appears that there is an undue delay on the part of the debtor in taking out the last installment of a loan, the authority sanctioning the loan may, at the time declare the loan closed, and other repayment of capital to begin. The Accountant General will bring to notice any delay on this account and he will take this step whether there are any date fixed for taking of installments or not.
- (2) If in any case particular dates have been fixed for the payment of interest or the repayment of installments of a loan, when such repayment shall not begin until the second of the half-

yearlydates so fixed after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan, the interest of which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly installment in repayment of principal will not be due until 31st December following simple interest only will be due on the intermediate 30th June;

Note : These instructions are applicable *mutatis mutandis* to loans, the repayment of which are made by other than half yearly installments;

- (3) It must be kept in view that, the calculation fixing the amount of equal periodical installments by which an advance is repaid with interest presupposes punctual payment of the installments, and that, if any installment is not punctually repaid, the fixed installment will not in the end discharge the loan.
- (4) The amount recovered from a debtor will be adjusted towards the principal and interest in the ratio of 40:60 in case where interest is due along with the principal.

Rule 301:

Interest: Interest shall be charged at the rate prescribed by Government for any particular loan or for the class of loans concerned. A loan bears interest for the day of advance but not for the day of repayment.

Rule 302:

Default in Payments: (1) Any default in the payment of interest upon a loan or advance, or in the repayment of the principal, will be promptly reported by the Accountant General to the authority which sanctioned the loan or the advance. On receipt of such a report, the authority concerned shall immediately take steps to get the default remedied.

- (2) The responsibility of Accountant General under this rule refers only to the loans the detailed accounts for which are kept up by him.
- (3) The authority which sanctions a loan may in so far as the law allows, may prescribe interest at a higher rate or and provide for lower rate of interest in the case of punctual and prompt payments upon all over due installments with the sanction of the Finance Department for each category and type of loans. Provisions to this effect shall also be made at the appropriate place of agreement as below:

"The Loan will carry interest @.....% per annum, provided that if the installments of the principal and/or interest are paid punctually on the due dates, the rates shall be reduced to.....% per annum". As regards the loan sanctioned in favour of Local Bodies and Industrial and Commercial Undertakings in the Public Sector the penalty clause in the existing form shall continue.

Note: The penal or the higher rate of interest as the case may be shall not except under special orders of the Government be less than 2.5% per annum above the normal rate of interest prescribed by Government from time to time for the loans advanced.

- (4) **Calculation of higher rate of interest in Default:** The higher rate of interest is attracted only in case of defaulted installments. It will apply from the due date of payment of previous installment till the date of actual payment of the delayed installment.

Example : A loan of Rs. 3 lakhs was drawn by a third party on 1st January 1988 and was repayable in 3 annual equal installments. The sanction letter stipulated that the loan would carry interest at 10.5% per annum to be reduced to 8% for prompt payment. The first installment of Rs. 1 lakh together with interest @ 8% (i.e. Rs. 1,24,000 in all) was paid by the party on 01.01.1989. The second installment due on 1.1.1990 was, however, paid on 1.4.1990. The borrower will in such an event have to pay, besides the second installment of Principal (Rs.1 lakh) interest @ 10.5% per annum on the balance amount of the loan (Rs. 2 lakh) from 1.1.1989 to 31.3.1990 and not at 8% from 1.1.1989 to 31.12.1989 and at 10.5% from 1.1.1990 to 31.3.1990.

- (5) Where a loan is made repayable in annual equated installments of principal and interest in the case of loans to Local Bodies, and public undertakings and where repayment is envisaged in the manner, penal rate of interest is chargeable on the overdue amounts only from the due date of payment of an installment till the date of actual payment that is for the period of postponement only. But in the case of loans to others where the sanction letters are worked as in the para (3) above, it would be invidious to charge interest at penal rates for the period of postponement only. In such cases, the competent authority has to work out the equated installments for every loan sanctioned both at the higher rate of interest as also at the lower rate. While the equated installments at the lower rate of interest will be paid by the borrowers on the due dates, in the event of default. They will pay the equated installments worked out with the higher rate of interest together with interest thereon at the same higher rate from the due date of its payment till the date of actual payment.
- (6) In case equated installments calculated at the higher rate of interest, the principal and interest portion for the purposes of adjustments in accounts may be determined by taking the amount of principal as it would have been in case of equated installments at the lower rate of interest and the whole of the residuary amount shall be adjusted as interest.

Rule 303: **Irrecoverable Loans &Advances :** (1) A competent authority may remit or write off any loans or advances owing to their irrecoverability or otherwise.

- (2) In respect of Revenue and other advances for the detailed control, accounting and supervision of which departmental officer are responsible, it is the duty of the departmental authorities concerned, as soon as, any such advance is ascertained to be irrecoverable, to take necessary steps to get it written off the accounts under the sanction of competent authority, and also to intimate the Accountant General. An account of irrecoverable advances written off shall be kept by the Departmental authorities in a Register in Form G.A. 187 in order that any possible eventual recovery may be made.
- (3) The irrecoverable loans written off under competent authority will be shown under the minor head of functional major head. In case it is not identifiable with the concerned functional head, it will be shown under "**2075 – Miscellaneous General Services**".

IV – MODE OF DRAWAL AND REPAYMENT

Rule 304: **Applicability :** (1) The rules in this section shall apply to loans of different classes, which are granted by the Government, under the sector '**Loans and Advances**' or Consolidated Fund of State except in so far as they are governed by special rules contained in other parts of these rules or in any departmental regulations.

(2) **Drawal of Loan :** Loans may be drawn by the Drawing and Disbursing Officer or by a duly authorised representative or party, countersigned by Competent authority on simple receipt in Form G.A. ¹[No.121] printed on green paper and prescribed for such loans and advances.

The bill on which a loan is drawn shall quote the authority sanctioning such loan. The bill shall be signed or countersigned by the authority competent to sanction such loan or the sanction shall be attached to the Bill.

- (3) Advance ¹[contingent] bill prescribed in Chapter XI will not be used for drawing Loans and Advances mentioned in this Chapter.
- (4) **Accounts classification and Maintenance of Accounts:** The correctness of accounts classification shall receive special attention of the Drawing and Disbursing Officer who should have them carefully examined before bills are sent to the treasury concerned.

Necessary entries shall be made in the relevant ledger or Register of Loans and Advances in Form G.A.185 to watch subsequent repayments.

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

V – ACCOUNTS AND CONTROL**Rule 305:**

- Detailed accounts** (1) Subject to such general or specific directions as may be given by the Comptroller and Auditor General in this behalf, detailed accounts of loans to institutions and organisations, etc., shall be maintained by the Accountant General who shall watch their recovery and see that the conditions attached to each loan are fulfilled.
- (2) In the case of loans to private individuals, revenue advances and taccavi advances, the detailed accounts shall be maintained by the departmental authorities concerned, who shall watch their recovery and see that the conditions attached to each loan are fulfilled.
- (3) The Accountant General will send to the Administrative Department of the Government and Heads of Department concerned an annual statement in Form G.A. 188 showing the details of outstanding loans and advances borne on the books so far it relates to those loans and advances, the detailed accounts are kept by him, by 30th September of the following year.
- (4) **Detailed Bill** : Detailed bill of loans and advances mentioned in rule 305(1) shall be prepared in a Form G.A. 122 and submitted to the Accountant General directly at the latest by the end of the month following that in which an advance is drawn. A Certificate to the effect that the detailed bill in respect of advances previously drawn have been sent shall be recorded on subsequent bill presented to the treasury to make payment.
- (5) Detailed bill of Loans and Advances mentioned in rule 305(2) shall also be sent to the Accountant General. In cases where powers have been given to Head of Office to draw advances and make payments to the parties, detailed bills shall be sent to the Controlling Officer for scrutiny, etc., who will send to the Accountant General.

VI – OTHER ADVANCES**Rule 306:**

- Revenue Advances:** (1) The following special procedure is prescribed for the drawing of Revenue Advances which includes taccavi advances, advances under the Land Improvement Acts, and any other advances which Revenue officer are allowed or directed to make under the provisions of any law, or under special order of the Government. They are part of public account of the State under Account Head "**8850-Civil Advances**".

- (2) **Taccavi works Advances** :Taccavi works advances in the form of expenditure on taccavi works in the irrigation Department are regulated by departmental rules. Save where the estimated cost of such works are recovered in the Irrigation Department, recoveries of such advances shall be made by the Collector as arrears of land revenue.

Rule 307:

- Payment of Advances:** (1) Advances may be drawn from the treasury upon orders signed or countersigned by the Collector or Drawing and Disbursing Officer. For accounts, recovery, etc., the departmental authorities shall be responsible.
- (2) Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary), or in lump sums on bills to Government officers making payment of the advances.
- (i) In case of drawal of lump sums Drawing and Disbursing Officer shall not draw a second advance bill without preparing a detailed bill to account for the amounts already paid from the last advance taken, any balances left being at the same time refunded into the treasury. In no case the preparation of the detailed bill shall be delayed beyond the end of the month following that in which the advance was drawn from the Treasury.
- (ii) Drawing and Disbursing Officer shall 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 shall not be attached with the detailed bill and their names will not be shown in it.
- (iv) The Collector or the Head of the Department concerned shall prescribe a money limit for the amount which can be drawn on Advance bills by each Drawing and Disbursing Officer with due regard to the circumstances of each case.

Rule 308 : **Repayment** : In repaying a loan or advance the challan presented at the treasury, or if the repayment is made by deductions from the amount of a claim against the Government, the bill for such a claim shall state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest shall be separately specified. If the repayment is a fixed periodical amount including both interest and principal the orders fixing the amounts shall be quoted.

Rule 309: **Permanent advances** : Permanent advances will be drawn by the Drawing and Disbursing Officer on the basis of sanction issued by the competent authority. The relevant account head is '**8672-Permanent Cash Imprest-101 Civil**'.

Rule 310: **Advances for other Departmental Purposes** : (1) Advances for Rehabilitation, Miscellaneous advances departmental losses and like forming part of Account head '**8550-Civil Advances**', granted under special orders of competent authority to Government servants for departmental or allied purposes shall be drawn on the responsibility and receipts of the officer for whom they are sanctioned subject to adjustment by preparation of detailed bill (Form G.A. 122) supported by vouchers or by refund of unspent balances to the treasuries as may be necessary.

(2) **Sanction of advances for making security deposits with State Electricity Board, Courts, Corporation etc.** : In cases where a department/Head of the Department/Head of Office is required to make security deposits with State Electricity Board/Courts/Corporations, etc., as a safeguard against delay/default in payment of their dues, they may sanction the drawal of a special departmental advance subject to the following conditions:-

- (i) The advance shall be sanctioned only when the department concerned is satisfied that a letter of guarantee by the State Government in lieu of deposit in cash will not be acceptable by the authority concerned.
- (ii) An account of such advance to watch recovery with interest is kept.
- (iii) The payment shall be debited to '**8674-Security Deposits made by Government-Security Deposits**'.
- (iv) The interest if any, will be credited to '**0049-Interest Receipt**'.

[3] Sanction of advances against energy consumption charges through prepaid meters of VidyutVitranNigams: In cases where a department/Head of the Department/Head of Office is required to make advance against energy consumption charges through prepaid meters of VidyutVitranNigams they may sanction the drawal of advance. An account of such advance shall be kept.]

VII – UTILISATION CERTIFICATES

Rule 311: **General:** The authority competent to sanction the loan shall be primarily responsible to watch that the loan has been utilised for the purposes for which it was granted and shall invariably furnish a utilisation certificate in the following Form to the Accountant General, Rajasthan, not later than the 30th September each year in respect of loans granted in previous financial year in the manner hereinafter provided.

Utilisation certificate referred to in Rule 311(1) of GF&AR Part I in respect of loans sanctioned during the year.....

1. Name of the institution/Individual to whom the loans were sanctioned.....
2. Name of the Treasury from where the amount was drawn.....

1. Added vide Circular No.15/2015 dated 29.9.2015

Certified that loans amounting to Rs.....(Rupees.....) sanctioned to the above mentioned institution/individual vide this department orders noted below during the financial year.....have been utilised within the prescribed period on the specified objects/schemes/works mentioned in the respective sanction and in accordance with the conditions laid down therein. The un-utilised amount of Rs.....(Rupees.....only) has been deposited into the Treasury.....vide details given in the statement below:-

S. No.	No. & Date of Sanction	Amount of loan sanctioned	No. & date of AG's authority for payment	No. & date of Treasury voucher	Amount refunded back	No. & date of the challan	Head of Account under which credited
1	2	3	4	5	6	7	8
1.							
2.							
3.							
4.							
Total							

Dated:

Signature

Designation

- (i) **Utilisation certificate when accounts audited by Director, Local Fund Audit Department, Rajasthan, etc.:** In respect of loans where the audit of the loanee's accounts is entrusted to Director, Local Fund Audit Department or Registrar Co-operative Societies irrespective of whether detailed accounts of loan are maintained by Accountant General or departmental authorities, the sanctioning authority of the Head of Department or the Chief Controlling officer administering the loan, as the case may be, shall furnish the utilisation certificate on the basis of the audit report of such auditors to the Accountant General, Rajasthan. Alternatively, the audit certificates of the Auditors certifying to the proper utilisation of the loan may be forwarded by the sanctioning authorities.
- (ii) **Utilisation Certificate when detailed accounts maintained at Department level :** In respect of loans given to individuals, detailed accounts of which are maintained by the Departments/Collectors, etc., the sanctioning authorities shall satisfy themselves about the proper utilisation of loan granted in such manner as they may deem necessary for recording utilisation certificates. Suitable procedure shall, however, be evolved by them for obtaining return of accounts or making on spot enquiry where necessary of the certificate. Such utilisation certificate shall not be furnished to the Accountant General. It would, however, be checked during local audit of the departmental officers by Accountant General to ensure the proper utilisation of the loan amount.
- (iii) **Consolidated Utilisation Certificate :** In respect of loans to the institutions, the detailed accounts of which are maintained by the departmental officers/Collectors, etc. consolidated utilisation certificate shall be furnished to local audit by the Heads of the Department or Controlling Officer administering the loan for the total amount of loans paid each year. The certificates shall be based on the audit report of the Director, Local Fund Audit Department or the Departmental Auditors were such audit has been entrusted to him.

- (iv) **Utilisation certificate for loans paid to Autonomous Bodies:** In respect of loans paid to autonomous bodies which are under the sole audit of the Comptroller and Auditor General or subject to test check by Comptroller and Auditor General under the relevant provision in an enactment creating these bodies, the utilisation certificate recorded by such bodies shall not be furnished to the Accountant General. To ensure the proper utilisation of the loan amounts by such bodies, the audit party shall conduct test check during the course of audit of their accounts.

VIII – ADVANCE TO GOVERNMENT SERVANTS.

- Rule 312:** (1) Rules for advances to Government servants like House building, Conveyance, cycle, camel, Food Grain, Solar Cooker, etc., which are paid under head, "**7610-Loans to Government Servants**" have been prescribed separately.
- (2) The accounts of Long Term Advances like House building and Motor Conveyance (other than cycle and camel) shall be maintained at the concerned treasury where a Government servant is posted, in accordance with the instruction issued by Finance Department and Director of Treasuries and Accounts, Rajasthan.
- (3) The accounts of Short Term advances like Food Grain advance, cycle/camel advances, Solar Cookar advance, shall be maintained at the level of Drawing and Disbursing Officer in the manner laid down in the respective rules prescribed separately.

CHAPTER – XIX
SECURITIES AND OTHER MISCELLANEOUS SUBJECTS
I – SECURITY DEPOSIT

- Rule 313:** **Security to be furnished for handling Cash/stores:** (1) Subject to any special rule or order made by the Government in this behalf every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores shall be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority, and to execute a security bond in the following form setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it :–
- (2) **Authority for prescribing amount of security :** Subject to conditions prescribed in rule above, Head of office may prescribe amount to be furnished as security by non-gazetted Government servants, under his administrative control entrusted with the custody of cash or stores.
- Note :** The charge of cash and stores shall be entrusted to a regular Government servant and not to a work charged or daily rated Government servant.
- (3) **Security to be obtained only from persons who handle cash themselves :** Security shall be taken from the Government servant concerned who handles cash/stores and [not] from those who is merely jointly responsible for the custody of cash balances/stores.
- (4) **Determination of Amount of Security :** The amount of security to be obtained from a Government servant entrusted with the custody of cash, shall be determined on the basis of actual cash handled and shall not include Account Payees cheques or drafts, the cash of which is not handled by him.

FORM OF SECURITY BOND

Know all men by these presents that I.....S/o.....
residing atdo hereby bind myself as under:-

Whereas I now hold and exercise the office of.....;

And whereas by virtue of this appointment as such I, amongst other duties, have the care and responsibility for the safe and proper handling and keeping in the places appointed for custody of cash/stores in the office of.....;

And whereas I am bound whenever called upon to do so to show to my superior officers that the said cash and other property at all times intact in the places aforesaid and I am bound to keep true and faithfully account of the said cash and property;

And whereas I declare that I am in possession of (State the form of security).....
amounting to Rs..... which will mature on..... on which I hereby pledge as security against safe and proper handling of the above mentioned cash and property;

Now the condition of this bond is that I hereby undertake and bind myself during the subsistence of this agreement that I shall be responsible for all such moneys, currency notes, coins, goods and stores in full measure, quantity, and quality as shall be entrusted to me during the period of my holding the above office and discharging its duties.

I hereby declare that I shall be bound from time to time whenever called upon to do so to show to my superior officers that the said moneys/stores and every part thereof except so much there

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

of as has been duly accounted for, it at all times intact at the places aforesaid and I shall be bound to keep true and faithfully account of the said moneys/stores under written order of my superior officers.

In consideration of the aforesaid agreement I hereby pledge the above mentioned..... as security for the safe and proper handling of the said cash and property so as to Indemnity the Governor from all losses from my negligence or default or act of lossing, misappropriative or injuring or failure to prevent injury to any property or money while in my custody and handling.

I further declare that any loss or injury arising from any act or omission of mine as aforesaid can be made good from the above security.

In witness to the above written bond and the conditions thereof I have signed hereunder in presence of the following :-

Witness: 1..... Executant

Witness: 2.....(Date and place)

Rule 314 : **Security Deposit during leave or deputed to other Duty :** When a Government servant who has furnished security takes regular leave or is deputed to other duty, the Government servant who is appointed to officiate for him shall be required to furnish the full amount of security prescribed for the post. The Head of office may, however, exempt a Government servant office duty in a short time vacancy from furnishing security provided that :-

- (i) he is satisfied that there is no risk involved :
- (ii) such exemption is granted only in the case of permanent or Government servant having at least three years of service; and
- (iii) The period of officiating arrangements does not exceed four months.

Rule 315: **Exemption from Security :** Security need not be required to be taken from :- (a) The custodians of office furniture, stationery and other articles required for office management if the Head of office is satisfied about the safeguards against loss through pilferage etc.;

- (b) The Librarians or the Library staff;
- (c) The persons incharge of dispensary stores of Medical & Health, Ayurvedic and Animal Husbandry Departments if the value of the stores does not exceed Rs. 1.50 Lacs;
- (d) The engineering Subordinates of P.W.D., Irrigation, Public Health Engineering Department and other departments and projects; and
- (e) Drivers of Government Vehicles.

Rule 316 : **Security by the Contractors/Suppliers :** Subject to any general or special instructions prescribed by Government in this behalf, a private person or a firm, contracting with Government to supply stores or to execute a work, shall unless exempted by orders issued with the prior approval of the Finance Department be required to furnish security for due fulfilment of the contract. A suitable provision regarding the security shall be incorporated in the agreement.

Rule 317: **Form of Security and Conditions :** The security taken from a Government servant, or a contractor, shall be in one of the following forms or, if so permitted by an authority specified in rule, partly in one and partly in another of such forms subject to the conditions noted against each:-

S.No.	Form	Conditions
(i)	Cash/Bank Draft/Banker's cheque Receipted copy of challan	Government will not pay any interest on any deposit held in the form of cash.
(ii)	PostOffice Savings Bank Pass Books	(1) A pass book for a deposit made under the Post Office Savings Bank Rules may be accepted as security provided that the depositor has signed and delivered to the Post Master a letter in the prescribed form as required by those rules and the pass-book hypothecated to the Drawing and Disbursing Officer/Head of Office. (2) The pass book shall be sent to the Post Office as soon as possible after the 15 th June of each Year, so that necessary entries on account of interest may be made in them.
(iii)	National Savings Certificates, Defence Savings Certificates, KisanVikasPatras or any other script/instrument under National Savings Schemes for Promotion of Small Savings if the same can be pledged under the relevant rules.	(1) These certificates should be formally transferred to the Drawing and Disbursing Officer/head of Office which has taken the deposit with the sanction of the Head Post Master and shall be accepted at their surrender value at the time of tender. (2) Certificate which are not held in the name of the person furnishing the security shall not be accepted.
(iv)	Fidelity bond from General insurance fund of State Insurance & P.F. department (G.I.S.) Rajasthan, Jaipur.	The Fidelity guarantee cover may be obtained from the general insurance Fund of State Insurance & P.F. Deptt.(G.I.S.), Rajasthan, Jaipur in respect of Govt. Servants, and (a) employee in a commercial or industrial undertakings and statutory bodies, corporations and cooperative institutions of Government. (b) In a department of office in which it is the existing practice to take out such guarantee covers provided that :- (i) In either such guarantee cover is asked for by the employer (office in which Govt. servant whose fidelity is to be guaranteed is employed); and (ii) The premia are paid either from the fund of the such organisations or by the employee himself.

Form of Fidelity Bond:

Subject to any rule or order made by Government in his behalf, the form of the fidelity bond to be executed at the time of furnishing guarantee shall be in the following form :

Fidelity Guarantee Bond

Bond No.	Insurance Stamp worth	Agency Region
Sum	0.50 paise	Date of Expiry
Guaranteed		Annual Premium
1	2	3

Whereas.....(hereinafter called the "Servant") is in, or about to be taken into the employment of the Government of Rajasthan (hereinafter called the Insured), in the capacity of..... in the.....Department and has applied to the undermentioned Corporation, (hereinafter called the "Corporation"), to guarantee his honest and faithful accounting for

allmoneys, stores, stamps or any other property received by, or entrusted to him while in the service of the Insured.

And whereas the sum of Rupees.....only.....has been paid to the Corporation as the premium in consideration for such guarantee commencing from the.....day of.....and terminating on the..... day of.....

Now, therefore, this agreement witnesses that in consideration of the premium and during the period commencing and terminating as aforesaid and afterwards during each succeeding year from the..... day of each year, in respect of which the Annual Premium as above state shall before, or on the day of..... be paid to the Corporation and the Corporation shall consent to receive the same, the Corporation binds itself to guarantee to the Insured, that the Servant shall, during the subsistence of this agreement, honestly and faithfully account to the insured for all moneys, stores, stamps or any other property which he shall receive or be entrusted with on account of the insured, in his capacity as a..... in the office of the..... or in his capacity as the holder of any other post under the Insured to which he may be transferred from time to time, and the Company guarantees, to the extent hereinafter mentioned, to indemnify the insured against all loss, injury, or damage in such moneys, stores, stamps or other property which the insured may in any way suffer or sustain by any act or acts of default, negligence, oversight, fraud, misconduct or dishonesty of the servant committed during the period for which the aforesaid Premium has been paid by the servant:

Provided that the sum recoverable under this agreement shall in no case exceed Rupees..... Only:

Provided also that the Company reserves the right to insist upon prosecution of the Servant in the event of his dishonesty.

In witness whereof, the undermentioned company by its duly constituted Attorney as mentioned below has subscribed its name.

Dated in.....the day of.....One Thousand Nine Hundred and

Government instructions:

Copy of letter No.F.1(11)-NS/67, dated the 30th June, 1967 from Shri N.S. Rajagopalan, Under Secretary to the Govt. of India, Ministry of Finance (Department of Economic Affairs) addressed to the Finance Secretaries of all the State Government and Chief Secretaries of all State Government and Chief Secretaries of Union Territories of Chandigarh, Himachal Pradesh, Manipur, Tripura, Pondicherry, Goa, Daman and Diu, Dadra and Nagar Haveli.

Sub: - Small Savings Scheme – Standardised Agency System – Fidelity Guarantee Policy for appointment of authorised agents.

I am directed to state that the appointing authorities for Agents for the Small Savings Schemes under the Standardised Agency System are authorised to accept Fidelity Guarantee Policies furnished by applicants for an agency in lieu of cash security. A question has arisen whether a fresh policy will be necessary when an agent migrates from one state to another and desire to continue his agency. On migration of an agent from one State to another the area of operation and also the appointing authority change necessitating fresh Agreement to be executed by the Agent to the satisfaction of the Appointing Authority at the new place. In most of such cases, the period of the fidelity Guarantee Policy is not over before an agent migrates from one station to another. A question has, therefore, arisen whether a fresh policy is necessary or the existing policy could be accepted for the unexpired period by the Appointing Authority at the new place.

The Life Insurance Corporation of India who were addressed in the matter have no objection to continuing the same policy even after the area of operation of the Agent changes consequent to his migration to a new station. For this purpose, an intimation regarding change of place and granting of a fresh agency in lieu of previous agency should be given to their Divisional Office concerned to enable them to make an appropriate endorsement on the policy giving effect to the changes. On the expiry of the policy, the renewal may be obtained from the Divisional Office under whose jurisdictions the Agent's new region falls. All communications in connection with the existing policy will have to be carried on with the Divisional Office which originally issued the policy.

The arrangements suggested by the Life Insurance Corporation have been examined by the Government of India with a view to avoiding inconvenience to agents in claiming refund of premium for the unexpired period of the old policy full premium for a fresh policy, it has been decided by the Government of India that all such Fidelity Guarantee policies may be accepted by the Appointing Authorities after ascertaining from the issuing office of the Life Insurance Corporation the date up to which the policy will be in force and the concurrence of that office to the proposed transfer. The procedure outlined in paragraph 2 above may be followed invariably for this purpose. It is requested that all the Appointing Authorities may kindly be informed accordingly.

- (2) **Form of Earnest Money :** Earnest Money shall be taken only in Cash, Bank Draft/Banker's Cheque or in the form of receipted challan of bank//Treasury in token of amount having been paid to the Bank/Treasury.

Note: (1) The main stockists of Rajasthan State lotteries Department may render security in form of Bank guarantee as per condition of their agreement.

- (2) The Printer of Rajasthan State Lottery Tickets may render security deposit, 1/3rd in cash and 2/3rd in the form of bank guarantee as per condition of their agreement in the Lottery Department.
- (3) For purchase of Tendu Leave, Security deposit 10% in cash (Bank Drafts) and balance in the form of bank guarantee may be accepted in Forest Department.

Rule 318: Percentage deductions from Bills not to be converted into any form of security:

Percentage deductions made from a contractor's /supplier's bills held as security for the due fulfilment of a contract shall not be converted into any other form of security unless there is special rule or order for such conversion.

Rule 319: Premium to be paid on due dates for fidelity Bond: when a Government servant has furnished security in the form of a fidelity bond, the departmental authority receiving the bond shall see that the Government servant pays the premium necessary to keep it alive on the due dates and continues to do so until a period of six months has elapsed since he vacated his office, If the Government servant fails to deliver the premium receipt to the departmental authority in time, he should be removed from his post at once.

Rule 320: Form of Security Bond: Subject to any rule or order made by government in this behalf, the form of the security bond to be executed at the time of furnishing security shall be in form prescribed Rule 313 (1) when a government servant is specially permitted to furnish security partly in one and partly in another of the forms of security specified in rule 317, he should execute separate bonds for the different kinds of security.

Rule 321: Safe Custody of the Securities: (1) Post Office Savings Bank Pass Books fidelity bonds and security bonds or agreements shall be kept in the safe custody of the Drawing and Disbursing Officer.

- (2) Other securities as mentioned in item (iii) of Rule 317 shall be lodged for safe custody with the Manager of the Reserve Bank of India at places where there are offices of that Bank and with the district treasury in other place in sealed cover in accordance with the rules on the subject.

Rule 322 : **Retention of security deposit and Bond :** A security deposit taken from a government servant shall be retained for at least six months from the date when he vacates his post, but a security bond shall be retained permanently or until it is certain that there is no further necessity for keeping it.

Rule 323: **Repayment or transfer of security deposit :** Without the special orders of the competent authority no security deposit shall be repaid or re-transferred to the depositor, or otherwise disposed of, except in accordance with the terms of his security bond for agreement. The Head of Office on returning any security to the depositor shall invariably obtain his acknowledgement duly signed and witnessed, when an interest bearing security is returned or re-transferred the acknowledgement security is returned or re-transfer the acknowledgement should set forth full particulars of the security.

- (2) **Percentage deductions as security deposit not to be refunded till payment of final bills:** The percentage deductions from bills held as security in connection with contracts to execute works shall not be refunded till the final bill has been prepared and passed or paid and the prescribed period if any, for a work has expired.

II – TRANSFER OF GOVERNMENT LAND & BUILDINGS.

Rule 324: **Sale or transfer of Government land :** (1) Except as expressly provided otherwise in any rule or order made by Government, no land or building belonging to Government shall be sold or otherwise transferred or made over to a local body or any person or institution for public, religious, educational or any other purpose, without previous sanction of Government.

¹[(2) समस्त भूमि जो सरकार की सम्पत्ति है तथा विभागों के अधिकार की भूमि जो उनके विभागीय प्रयोजनों के लिये ही है तथा जब भी उन्हें समनुदेशित भूमि का कोई भाग उन प्रयोजनों के लिए अपेक्षित न रह जाये तो इस प्रकार की भूमि एवं भूमि से संबंधित सम्पत्ति का सक्षम अनुमोदन उपरांत बेचान की रिस्थिति में प्रशासनिक विभाग निम्नलिखित में से किसी एक विकल्प का चयन कर सकेगा :—

विकल्प 1 :

उक्त संबंधित भूमि को राजस्व विभाग के माध्यम से बेचान कर सकेगा। राजस्व विभाग इस प्रकार की भूमि एवं समस्त सम्पत्ति को सक्षम अनुमोदन उपरांत प्रचलित प्रावधानों एवं नियमों का पालन करते हुए बेचान कर सकेगा।

विकल्प 2 :

उक्त संबंधित भूमि को प्रशासनिक विभाग अपनी सक्षमता में स्वयं के स्तर पर सक्षम अनुमोदन उपरांत प्रचलित प्रावधानों एवं नियमों का पालन करते हुए बेचान कर सकेगा।

- Substituted vide Circular No.08/2017 dated 15.6.2017 for - " All land which is the property of Government shall ordinarily be sold through the revenue Department. Lands in the possession of departments are for their departmental purpose only and when any portion of the land assigned to them ceases to be required for those purposes, it shall be surrendered to the Revenue Department."

Again substituted vide Circular No. 07/2021 dated 13.7.2021 for - "(2) All land which is the property of Government shall ordinarily be sold through the revenue Department. Lands in the possession of departments are for their departmental purpose only and when any portion of the land assigned to them ceases to be required for those purposes, the Revenue Department shall have the powers to lay down the procedure for disposal of such land & all appurtenances thereto in concurrence with FD.

However, certain percentage of receipts from such disposal of land may be allowed to the concerned department through budgetary process by Finance Department."

विकल्प 3 :

उक्त संबंधित भूमि प्रशासनिक विभाग सक्षम अनुमोदन उपरांत निम्नलिखित प्रक्रिया से बेचान कर सकेगा:-

- (अ) **शहरी क्षेत्र में अवस्थित सम्पत्तियाँ :** विभागों की शहरी क्षेत्र में अवस्थित अनुपयोगी भूमि एवं भूमि से संबंधित संपत्तियों के बेचान के लिए संबंधित शहरी विकास प्राधिकरण/यूआईटी/नगर निगम/नगरपालिका/नगर परिषद् आदि स्थानीय स्वायत्तशासी संस्थाएं वित्त विभाग द्वारा निर्धारित प्रशासनिक व्यय प्राप्त कर नीलामी हेतु अधिकृत होंगी।
- (ब) **ग्रामीण क्षेत्र में अवस्थित सम्पत्तियाँ :** विभागों की ग्रामीण क्षेत्र में अवस्थित अनुपयोगी भूमि एवं भूमि से संबंधित संपत्तियों के बेचान के लिए जिला कलक्टर द्वारा गठित समिति के माध्यम से प्रचलित प्रावधानों एवं नियमों का पालन करते हुए बेचान किया जा सकेगा।

उपर्युक्त नीलामी से प्राप्त राजस्व राशि नियमानुसार संबंधित राजस्व मद में जमा करायी जावे। नीलामी से प्राप्त राजस्व का 10 प्रतिशत तक अतिरिक्त बजट आवंटन विभाग में स्थायी सम्पत्तियों के सृजन, आधुनिकीकरण इत्यादि के लिए आवश्यकतानुसार किया जा सकेगा। इसके लिए प्रस्ताव वित्त (व्यय) विभाग को भिजवाये जावें।]

- (1) Except in cases in which Government have decided to forgo land revenue and to sell or part with the land without assessment to land revenue, in every cases the land to be sold or transferred shall be assessed to land Revenue and the assessment notified to intending purchasers, etc.
- (2) **Interest payable on possession before settlement of sale price:** Whenever any Government land or building is sold to a public body or a private individual, and the purchaser takes possession of the property before the sale price is settled and paid, interest at rate prescribed on the sale price shall be charged when more than one month elapses between the date of taking over of the land or building and the payment of price.
- (3) **Compensation payable by Local authority on resumption of Government Property :** When any immovable property which belongs to Government, is made over to a local authority for public, religious, educational or any other purpose, the grant shall be made expressly on a condition, in addition to any others that may be settled, that the property shall be liable to be resumed by Government if used for other than the specific purpose for which it is granted, and that shall the property at any time be resumed by Government, the compensation payable therefore, shall in no case exceed the amount (if any) paid to Government for the grant together with the cost or the present value, whichever may be less of any building erected or other work executed on the land by the local authority.

Rule 325 : Transfer of Government land or buildings to Departments : ²[(1) Transfer to or from one Government department to other Government Department. When any land or building is transferred from one department of Government to another, the transfer shall be free of all charges.

- (a) In case of property (both movable and immovable) of all Government schools which are not in use or defunct due to rationalisation, then the District Collector of concerned district where the said property is situated, can transfer this property to other Government Departments.
- (b) In case of transfer of property other than above clause (a), then permission of concerned Administrative Department is required.
- (2) When the property is transferred to or from any PSU/Company/ Board/University/Local Body/Aided Institute than the allotment of land to and recovery of cost of buildings shall be at the market value.

Note : Market value means as the price which the land etc. would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers or if not shown in the register, the ground rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighborhood.]

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1. Substituted by Order dated 04.05.2023 for - "उक्त संबंधित भूमि प्रशासनिक विभाग सक्षम अनुमोदन उपरांत निम्नलिखित प्रक्रिया से बेचान कर सकेगा:-
 - (अ) **शहरी क्षेत्र में अवस्थित सम्पत्तियाँ :** विभागों की शहरी क्षेत्र में अवस्थित अनुपयोगी भूमि एवं भूमि से संबंधित संपत्तियों के बेचान के लिए संबंधित शहरी विकास प्राधिकरण/यूआईटी/नगर निगम/नगरपालिका/नगर परिषद् आदि स्थानीय स्वायत्तशासी संस्थाएं प्राप्त राजस्व में से विज्ञापन पर हुए व्यय की राशि घटाकर शेष राशि का 10 प्रतिशत प्रशासनिक व्यय प्राप्त कर नीलामी हेतु अधिकृत होंगी।" 2. Substituted by Order dated 22.04.2025 for -
 - (1) Transfer to or from department other than Commercial Department. When any land or building is transferred from one department of Government to another, the transfer shall be free of all charges, when, however, the property is transferred to or from a commercial department, Public Sector undertakings the transfer will be effected on the following basis:-
 - (2) In the case of transfers to or from a Commercial Department-
 - (i) Present day cost minus depreciation as assessed by the Public Works Department. In the case of Public Sector Undertakings:-
 - (ii) The allotment of land to and recovery of cost of buildings from the Public Sector Undertakings shall be at market value.
- Note :** Market value would mean as the price which the land etc. would fetch if sold in the open market subject to the ground rent or assessment shown against it in the revenue registers or if not shown in the register, the ground rent or assessment levied at the rate at which ground rent or assessment is actually being levied on similar lands in the neighborhood.

- (3) If any dispute arises in the application of this rule the matter shall be referred to the Finance Department.
- (4) The transfer of land and building between the State and Central Governments shall be in accordance with terms as may be agreed upon by the respective Government.

III – INSURANCE OF GOVERNMENT PROPERTY

- Rule 326:** (1) Subject to the general principles stated in the forth coming paragraphs of this rule no property under the control of the Government, Corporations, Statutory Bodies, Cooperative Institutions etc. or of any of the offices of the Government of Rajasthan shall be insured with the General Insurance Corporation of India or with any Insurance Company or Society without the prior concurrence of the Finance(GF&AR)Department.
- (2) General Insurance Fund which shall be administered by the Director of Insurance & P.F. Department (GIS) Rajasthan, Jaipur and shall be governed by the following general principles, will act as insurer for all the Government Department, Statutory Bodies, State Corporation, State Undertakings, Cooperative organisations in which the State Government has a substantial financial interest by way of share-holders, loans guarantee etc.:-
- (i) State Government shall be deemed to have substantial financial interest in an Industrial or commercial undertakings if:-
 - a) Direct financial interest of the State Government (Whether as shareholder, Lender or guarantor) is not less than 26%.
 - b) Financial interest of the State Government and State Financial Institutions (whether as share-holder Lender or guarantor) is not less than 51%.
 - c) Financial interest of the State Government direct in the undertaking (whether as shareholder, Lender or Guarantor) is Rs. 1.00 Crore or over.
 - (ii) All the industrial units falling under the above categories may get their property insurance cover from the General Insurance Fund of the State Insurance & P.F. department (G.I.S.) Rajasthan, Jaipur and shall be governed by the following general principles:-
 - a) Industrial and commercial undertakings run by the Government of Rajasthan including all State trading Schemes and all statutory bodies, corporation, cooperative institutions shall provide for adequate insurance of the properties under their control, in accordance with the practice prevailing in this regard in Government, commercial and Industrial undertakings.
 - b) Policies of insurance in respect of such property as is not covered by (a) above but where there is a current practice of Insurance or where special risks are involved, which are valid up to the date following on or after the date of issue of these order shall not be renewed after expiry of the date of their validity. These Institutions may get insurance cover from the Government Insurance Fund of the State Insurance & P.F. Department (G.I.S.), Rajasthan, Jaipur.
 - c) In cases where the intending department of the State Government or the Central Stores Purchase Organisation require according to the existing practice or regulations that the goods purchases by them should be insured during transit by rail, road, sea, or air the same may get requisite insurance cover from the General Insurance Fund of the State Insurance & P.F. Department (G.I.S.) Rajasthan, Jaipur.
 - d) In respect of properties of statutory corporations, or boards established and financed wholly or mainly by the Government of Rajasthan, the Administrative Secretary incharge of such corporations or boards and the Bureau of Public Enterprises may get Insurance cover of the requisite properties, where deemed necessary, from the General Insurance Fund of the State Insurance & P.F. Department (G.I.S.), Rajasthan, Jaipur.
- (3) **Insurance of Vehicles :** Motor Vehicles owned by the Government, are exempt from compulsory insurance against third party risk under Motor Vehicles Act.
- (4) **Payment of Insurance Premium within prescribed period :** The amount of premium shall invariably be paid for the policies issued to the Government within 30 days of the date of intimation or within such further period as may be fixed in any particular case. In case the premium is not paid within the specified time limit, the risk will not be covered.

IV – MISCELLANEOUS

- Rule 327:** **Destruction of official records connected with the Accounts :** The general rules on the subject are contained in appendix-6 rules applicable to particular department shall be prescribed in their respective departmental Manuals.
- (2) **Forms and documents for maintenance of accounts :** List of forms and documents relating to maintenance of accounts as referred to in these rules is enclosed to Appendix-7.

CHAPTER – XX
GOVERNMENT ACCOUNTS
I – GENERAL

Rule 328: **Form of Accounts** : In exercise of the powers conferred by Article 150 of the Constitution, the President on the advice of the Comptroller & Auditor General of India has made the following basic rules relating to the form of accounts of the Union and States, namely, Government Accounting Rules, 1990. The main Principles according to which Government accounts shall be maintained and the directions of the Comptroller & Auditor General in connection therewith are contained in Volume I of the Account code. Volume II & III of that code embody his directions regarding the form of initial & subsidiary accounts to be kept in Treasuries and in Public Works and Forest Departments. Important General principles of Government accounting are given in this chapter for guidance of the departmental officers.

Rule 329: **Period of Accounts:** The annual accounts of the State Government shall record transactions which take place during a financial year commencing from 1st April to 31st March.

Note :The Government accounts of a year may be kept open for a certain period in the following year for carrying out certain inter-departmental adjustments after the close of the year, for the rectification of mis-postings and mis-classifications coming to notice after the 31st March.

Rule 330: **Cash basis of Accounts** : With the exception of such book adjustments as may be authorised, the transactions in Government accounts shall represent the actual cash receipts and payments during a financial year as distinguished from accounts due to or by Government during the same period.

Rule 331: **Division of Accounts** : Government Accounts shall have the following three Divisions:-

Part-I Consolidated Fund of the State.

Part-II Contingency Fund of the State.

Part-III Public Account of the State.

In Part-I, namely Consolidated Fund of the accounts, there shall be two divisions namely (i) Revenue Division consisting of sections for '**Receipt Heads**' (Revenue Account) and '**Expenditure heads**' (Revenue Account) '(ii) Capital, Public Debt, Loans Consisting of Sections for Receipts heads (Capital Account), Expenditure heads (Capital Account) and Public Debt', 'Loans and Advances'.

The first division shall comprise the section '**Receipt heads (Revenues Account)**' dealing with the proceeds of taxation and other receipts classed as revenue, and Section 'Expenditure (Revenue Account)' dealing with expenditure met therefrom.

The second division shall comprise the following Sections:-

- (a) The section 'Receipt heads (Capital Account)' which deals with receipts of a Capital nature which cannot be applied as a set off to capital Expenditure.
- (b) The Section Expenditure heads (Capital Account) which deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of material and permanent character. It also includes receipts of a Capital nature intended to be applied as set off to Capital Expenditure.
- (c) The Section 'Public Debt, Loans and Advances' which comprise of Loans raised and their repayments by Governments such as Internal Debt, External Debt and Loans and Advances

made by Governments and their recoveries and transactions relating to Appropriation to Contingency Fund.

In Part-II, namely Contingency Fund of the accounts shall be recorded transactions connected with the Contingency Fund set up by the Government under article 267 of the Constitution.

In Part-III, namely Public Account of the accounts, transactions relating to Debt (other than those in Part-I) **Deposits**, Advances, Suspense, and **Remittances** shall be recorded.

The transaction under Debt, Deposit and Advances' in this part are such in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with the repayments of the former (Debt and Deposits) and the recoveries of the later (Advances). The transactions relating to 'Remittances' and 'Suspense' in this part shall embrace all merely adjusting heads under which shall appear such transactions as remittances of cash between treasuries and transfer between different accounting circles. The initial debit or credits to these heads will be cleared eventually by corresponding receipts or payments later within the same circle of account or in another account circle.

Rule 332: **Section and Sub-sections of Accounts:** (a) Within each of the Divisions and Section of the consolidated fund, the transaction shall be grouped into Section such as '**General Services**', '**Social Services**', '**Economic Services**', under which specific functions of services shall be grouped. The section shall be sub-divided into Major Heads of Account, in some cases the Sections are, in addition, sub-divided into sub-sectors before their division into Major Heads of Account. Each Sector in a Section shall be distinguished by a letter of the Alphabet.

- (b) In Part-II, Contingency Fund, there shall be a single Major Head and all the transactions met out of the Contingency Fund shall be recorded under it.
- (c) In the case of Part-III, Public Account, the transactions shall be grouped into sectors and sub-sectors, which shall be further sub-divided into Major Head of Accounts. The Sector/sub-Sectors shall be distinguished by letters of the alphabet.

Rule 333: **Allotment of Code to each Major Head and Range of Code Numbers:** A four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loans and Advances or to public Account, of the first digit is '**0**' or '**1**', the Head of Account will represent Revenue Receipt '**2**' or '**3**' will represent Revenue Expenditure, '**4**' or '**5**' Capital Expenditure '**6**' or '**7**' Loans and Advances Head and '**8**' will represent Contingency Fund and Public Account (8000 for Contingency Fund). Adding 2 to the first digit of the Revenue Receipt will give the code number allotted to corresponding Revenue Expenditure head, adding another 2, the Capital Expenditure head and another 2, the Loans and Advances Head of Accounts, for example :-
0202 Represents the Receipt Head for General Education.
2202 Represents the Revenue Expenditure Head for General Education.
4202 Represents the Capital outlay on General Education.
6202 Represents the Loans for General Education.

Such a pattern is, however, not relevant for these departments which are not operating Capital/Loan Head of Accounts.

Rule 334: **Major, Minor and Detailed Heads:** (a) The main Unit of classification in Accounts shall be the major heads which shall be divided into minor heads [each of which shall have a number of subordinate heads,] generally known as sub-heads. The sub-heads are further divided into detailed heads. Sometimes major heads are divided into sub-major heads before their further division into minor heads.

The Sectors, Major Heads, Minor Heads, Sub-Heads and Detailed heads together constitute a five tier arrangements of the classification structure of Government Accounts.

1. Inserted vide Circular No. 8/94 dated 9.2.1994.

- (b) Major heads of account shall generally, correspond to **Function** of Government, while minor heads shall identify the '**Programme**' undertaken to achieve the objectives of the functions. They are denoted by four digit. A programme may consist of a number of '**Schemes or activities**' and these shall generally, correspond to sub-heads below the minor heads. These are denoted by three digit. For example '001' (Minor Heads and '(i),(ii)' (Sub Heads).
- (c) A detailed head is termed as an 'object' classification. On the expenditure side of the accounts, detailed heads are primarily meant for itemised control over expenditure and indicate the object or nature of expenditure on a scheme or activity or organisation in terms of inputs such as '**Salaries**' Office Expenses; '**Grants-in-aid**', '**Loans**'. These are assigned number as 1,2,3,4; etc.
- (d) The detailed classification of account heads in Government accounts and the order in which the Major and Minor Heads shall appear in all account shall be such as are prescribed by the Central Government in the list of Major and Minor Heads of Accounts, which will be strictly followed.

Rule 335: **Introduction of New Head:** The introduction of any new major or minor head as well as the abolition or changes of nomenclature of any of the existing heads shall require the approval of the Comptroller and Auditor General, who will obtain the approval of the President, where necessary. The Government has, however, been given discretion to open the sub-heads and detailed heads, where necessary.

Rule 336: **Classification of Expenditure as Charged or/as Voted:** Expenditure, which under the provisions of the Constitution is subject to the vote of the Legislature, shall be shown in the accounts separately from expenditure which is charged on the consolidated Fund of the state. The expression "charged" (non-voted) or "Voted" shall be appended to the heads concerned to distinguish the two categories of expenditure.

Rule 337: **Classification of Transactions in Government Accounts:** As a general rule classification of the transactions in Government accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the Department in which the revenue or expenditure occurs. The classification shall conform to the prescribed heads of accounts except in cases where the President may on the advice of the Comptroller and Auditor General of India, issue any general or special orders, as to the head of account under which any specified transactions or transactions of any specified class of transactions is/are to be classified.

Budget heads exhibited in estimates of receipts and expenditure framed by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification. Where there is a divergence, the corresponding actual receipt of expenditure shall be brought to account under the appropriate Major, Minor etc. heads as prescribed and sub/detailed heads appropriate thereto.

Budget heads exhibited in estimates of receipts and expenditure by the Government or in any order of appropriation shall ordinarily conform to the prescribed rules of classification. Any discrepancy shall be rectified in consultation with the Finance Department (Budget) at the earliest or at the stage of revised estimates and should this not be feasible for any reason, a note may be kept in the relevant accounts viz.: Appropriation Accounts and/or the Finance Accounts wherever necessary explaining the discrepancy.

II – CAPITAL AND REVENUE ACCOUNTS

Rule 338: **Capital Expenditure:** (1) Expenditure of capital nature shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character.

- Expenditure on a temporary assets or grants-in-aid shall not ordinarily be considered as expenditure of a capital nature.
- (2) Expenditure of a capital nature shall be distinguished from Revenue Expenditure both in the Budget estimates and in Government Accounts.
- Capital expenditure is generally met from receipts of a capital, debt, deposit of banking character as distinguished from ordinary revenues, derived from taxes, duties, fees, fines and similar items of current income including extraordinary receipts. It is open to the Government to meet capital expenditure from ordinary revenues provided there are sufficient revenue resources to cover this liability.
- (3) Expenditure of a capital nature as defined above, incurred upon a scheme or project shall not be classed as capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government. Ordinarily, such classification will not be permitted unless:-
- (a) It is essential for the exhibition of financial results of any special service or undertaking on the basis of generally accepted commercial principles, or in some other conventional manner, either that the cost of the service of undertaking may be ascertained or that the full implications of any policy may be clearly demonstrated; or
 - (b) In the case of public works there the cost individually exceeds Rs. 1 lakh or where the individual cost is below this limit but the works form part of the Scheme having a continuity of purpose, time and space and the cost of scheme as a whole exceeds Rs. 5 lakhs; or
 - (c) The expenditure involved is so large that it cannot reasonably be met from ordinary revenues.
- (4) Capital Cost of Unproductive Work to be met from Ordinary Revenues : (a) As a general rule, capital cost of an unproductive work is met from ordinary revenues. Borrowed money and other resources will not ordinarily be spent for unproductive purposes unless the following conditions are fulfilled:-
- (i) the objects for which the money is needed are so urgent and vital that the expenditure can neither be avoided, postponed or distributed over a series of Years; and
 - (ii) the amount is too large to be met from current revenues.
- (b) productive works are those which produce sufficient revenue over the charges relevant to its functioning.

- Rule 339:** **Principles of allocation of expenditure between Capital and Revenue:** (1)(a) Capital shall bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It shall also bear charges for such further additions and improvements as may be sanctioned under rules made by competent authority.
- (b) Subject to clause (c), revenue shall bear subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on such renewals and replacements and such additions, improvements and extensions as under rules made by Government are debitable to the revenue account.
- (c) In the case of works of renewal and replacement, which pertain both if a capital and revenue nature, and allocation of expenditure shall be regulated by the broad principle that Revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grants and that only the cost of genuine improvements, whether determined by prescribed rules or formula, or under special orders of Government, may be debited to the Capital. Where under special orders of

Government a Depreciation or Renewals Reserve Fund is established for renewing assets of any commercial department or undertaking, the distribution of expenditure or renewals and replacement between capital and the Fund shall be so regulated as to guard against over capitalisation in the on hand and excessive withdrawals from the Fund on the other.

- (d) Expenditure on account of reparation of damage caused by extraordinary calamities, such as flood, fire, earthquake, enemy action, etc., shall be charged to Capital, or to Revenue, or dividend between them, in such way as may be determined by Government according to the circumstances of each case.
- (2) Capital receipts in so far as they relate to expenditure or represent recoveries of expenditure previously debited to capital accruing during the process of construction of a project, shall be utilised in reduction of capital expenditure. Thereafter treatment in the accounts will depend on circumstances, but except under special rule or order of Government they shall never be credited to the revenue account or the department or undertakings.

Rule 340: **Record of Capital Expenditure in Account :** The following principles shall govern the record of capital expenditure in accounts:-

- (i) The State Government should prescribe definite criteria for classifying as items of expenditure as pertaining to "**Revenue**" or "**Capital**" taking into account the nature and the magnitude of the expenditure involved. The source of financing (whether revenue budget or capital budget) should follow this classification.
- (ii) All claims of expenditure to be met from revenue according to the criteria indicated in (i) above shall be initially and finally debited to "**revenue**" and it is not permissible to debit such expenditure temporarily to a capital head pending its write back to revenue over a period of Years.
- (iii) The detailed rules by which allocation of expenditure between capital and revenue in commercial departments and undertakings should be determined, shall be such as may be made by the Government after consultation with the Comptroller and Auditor General of India.

Rule 341: **Interest on Capital :** (1) Except in special cases regulated by special orders of Government, interest at such rates as may be specified from time to time shall be charged in the accounts of all commercial Departments or Undertakings for which separate capital and revenue accounts are maintained within the Government accounts.

- (2) (i) For capital outlay met out of specific loans raised by Government, the interest shall be charged at such rate as may be prescribed by Government, having regard to the rate of interest, actually paid on such loans and the incidental charges incurred in raising and managing them.
- (ii) For capital outlay provided otherwise, interest shall be charged at the average rate of interest to be determined each Year by the Accountant General, with the approval of the Government.
- (3) **Method of Calculation of Interest:** The interest shall be calculated on the direct capital outlay to the end of the previous Year plus half the outlay of the year itself, irrespective of whether such outlay has been met from current revenues or from other sources.
- (4) **Interest charged to Capital written Back :** When under any special orders of Government, charges for interest during the process of construction of a project are temporarily met from capital, the writing back of capitalised interest shall from the first charge on any capital receipts or surplus revenue derived from the project when opened for working.

III – GENERAL METHOD OF ACCOUNTING

Rule 342.**Classification and Accounting for transactions pertaining to more than one major head of account :**

For the sake of convenience or for other special reasons, receipts or expenditure pertaining to more than one head of account may be booked in the first instance under one of the heads concerned but the portion creditable or debitible to other head or heads involved should be transferred from the former head to the latter before the accounts of the year are closed. A few cases in which this procedure is authorised are cited below :-

- (1) Where the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand, the consolidated rates are in the first instance credited to the head "**0029-Land Revenue**" and an approximate amount calculated as the share due to irrigation is transferred to Irrigation Revenue head.
- (2) Interest paid by Government loan is taken initially under the head "**2049-Interest Payment**" and necessary transfers from this head are made subsequently in respect of amounts debitible to Commercial Departments by credit to "**0049-Interest Receipts**".
- (3) The Establishment and Tools and plant charges of public work divisions are in the first place, booked under a single Major head subject to final apportionment among the several major heads concerned.

Rule 343:

Accounts of Commercial Departments or Undertakings : (1) Where any departmental Undertakings of Government function on commercial lines, the essential formalities of commercial accounts of the Undertakings shall be kept outside the regular Government account.. Gross receipts and expenditure of Commercial Departments or Undertakings shall be accounted for under the appropriate Major and Minor heads in the same way as ordinary receipts and expenditure of Government. The heads of accounts shall, as far as possible, be common to the Government account and the General Ledger maintained at the Department or Undertakings and should be selected with due regard to the principles of Government and Commercial accounting so that the monthly classified account of income and expenditure of the Department or Undertakings may be prepared readily from the General Ledger.

- (2) **Working expenses of Commercial Departments :** As a general rule Receipts and Working expenses pertaining to Commercial Department or Undertakings shall be recorded on the Receipt or Working expenses in the expenditure side.

Rule 344:

Rectification of Misclassifications: The procedure to be followed in rectifying misclassification in accounts shall be as under:-

- (i) If an item which properly belongs to a Revenue or Expenditure head is wrongly classified under another Revenue or Expenditure head in the accounts of the same Government, the error shall be corrected at any time before the accounts of the year are closed, in the manner indicated in clause (f) below but after the accounts are closed no correction is admissible, it being sufficient to make suitable note of the error against the original entry. If, however, the error effects the receipts and payments of another Government or the transactions of a Commercial Department, it shall be corrected by transfer in all cases as soon as the error is discovered.

The procedure to be observed for the correction of error in the accounts of work in the public works department shall be as laid down separately in Public Works Finance & Accounts Rules.

- (ii) An error which affects a debt, deposit or remittance head shall be corrected by transfer, however, old and however small it may be. If the accounts of the year in which the error took place are not closed, the correction shall be made by the removal of the item from the head under which it was wrongly taken to that to which it properly belongs. If the

accounts of the Year in which the error place are closed then the following procedure shall be followed in the cases referred to:-

- (a) an item taken to one debt, deposit or remittance head instead of another, the correction shall be made by transfer from the one head to the other;
- (b) an item credited to a debt, deposit or remittance head instead of to a revenue head, or debited to a debt deposit or remittance head instead of to an expenditure head, the correction shall be made by transfer to the head under which it should originally have appeared;
- (c) an item credited to a revenue head instead of to a debt, deposit or remittance head, correction shall be made by debiting refunds and crediting the proper head;
- (d) an item debited to an expenditure head instead of to a debt, deposit or remittance head, correction shall be made by debiting the proper head and by minus expenditure under the relevant expenditure head;
- (e) after the accounts of the Year are closed, corrections or transfers affecting Capital major heads, unless they affect the accounts of different Governments, shall usually be affected without financial adjustment by alteration of progressive figures, without passing the debit and credit entries through the accounts of the Year's financial transactions. This would prevent unnecessary inflation of the current Year's accounts and the voting of grants of doubtful propriety which the inclusion of the correcting entries in the current accounts would otherwise involve;
- (f) when errors are discovered in the same Year, involving a correction by transfer of amounts from one minor head to another under the same major head, or from one major head to another, the necessary corrections should be made by a formal transfer entry. But if the amount involved does not exceed ten rupees and affects only Revenue or Expenditure heads affecting the same Government, no formal transfer is necessary, and it should be sufficient simply to make a note of the error against the original entry.

Rule 345:

Accounts to work from Balance to Balance: The accounts of Government shall work from balance to balance. The closing balance shown in the account of each month shall work upto the General Cash balances of each Government head in its treasuries (including remittances in transit) and by the Bank entrusted with treasury business at the end of that month.

Rule 346:

Write off of balances from Debit, Deposit, Suspense and Remittance head : Ordinarily, all amounts due to Government which are found to be irrecoverable shall be written off from the debt head of account concerned to an expenditure head as a loss to the Government. Similarly, any balance due by Government remaining unclaimed for such time as may be prescribed by Government concerned by debit to the Debt to Deposit head concerned.

Rule 347:

Classification of Recoveries of Expenditure:(1) 'Recovery' defined – Recovery means to denote repayment of payment by another department of the same Government or by another Government by a Non-Government party which initially incurred the charge and classified it in the accounts as final expenditure by debit to Revenue or Capital needs of accounts. Recoveries towards establishment charges, tools and plants, fee for inspection of stores, etc., effected at percentage rates or otherwise, are some example.

- (2) **Classification of Recoveries made from non-Government parties and other Government:** Recoveries of expenditure from non-Government parties, other Governments and local funds shall in all cases be classified receipts of the Government rendering services of supplies.
- (3) **Classification of Recoveries as Reduction of Expenditure:** In the following cases, the recoveries shall be taken in reduction of expenditure:-

- (i) When a Government undertake a service merely as an agent of a private body, so that the entire cost of the service is recovered from that body, the net cost to governing being "Nil";
 - (ii) Receipts from sale proceeds of materials, plants, etc., received from old structure in case of work is in progress; and
 - (iii) Transactions of '**Stock & Suspense**' accounts in case of public works.
- (4) In the case of projects jointly executed by several Governments, where the expenditure is to be shared by the participating Governments in agreed proportion, but expenditure is incurred by the Government and shares of another participating Governments recovered subsequently such recoveries from other Governments shall be exhibited as abatement of charges under the relevant expenditure head of account in the books of the Government incurring the expenditure initially.

Rule 348:

Recoveries by one Department from another Department of the same Government: As between different departments of the same Government, the recoveries shall be classified as deduction from the gross expenditure, except such recoveries as are made by a Commercial department which should be treated as receipts of that department.

Note : The term "**Recoveries by a Commercial department**" for the purpose of this direction shall apply to recoveries in respect of services rendered to other departments in pursuance of the proper functions for which the department is constituted;

Rule 349:

Classification of Receipts and Recoveries on Capital Accounts: Receipts and recoveries on Capital Accounts in so far they represent recoveries of expenditure previously debited to a Capital Major head shall be taken in reduction of expenditure under the major head concerned except where the rules of allocation applicable to a particular department such receipts are taken as revenue receipts.

V – CLASSIFICATION OF LOSSES IN GOVERNMENT ACCOUNTS

Rule 350:

The rules in this section shall regulate the manner of classifications and adjustment of losses in Government Accounts as under:

Classification of Loss, etc. of Receipts: (1) If a claim is relinquished, the value of the claim shall not be recorded on the expenditure side as a specific loss.

- (2) If money due to Government has actually reached a Government servant and is then misappropriated, stolen or lost, even though it may not have reached Consolidate Fund or into the Public Account, it shall be entered in accounts as a receipt into the Consolidated Fund or the Public Account as the case may be, and then shown on the expenditure side by recording under a separate head of account as a loss.

Note : The term "**Government Servant**" used in clause (2) of this Rule includes persons who, though not technically borne in a regular Government establishment are duly authorised to receive money on behalf of Government.

- (3) Where losses of public money are wholly or partially met by non-payment of salary or pension and the Accounts department applies unpaid amount to meet the Government claim, the resultant balance of the claim alone shall be treated as a loss, the emoluments due being debited to the relevant head of account as it had been drawn and used by the Government servant concerned in paying the Government claim.

Rule 351:

Buildings, Lands, Stores and Equipment : Losses or deficiencies of buildings, lands, stores and equipments shall not be classified under a separate head in the accounts, though they shall

be written off from any value of commercial account that may be maintained. If any transactions under these categories are recorded under a suspense head in the Government accounts, losses or deficiencies relating thereto shall be written off the suspense heads also.

- Rule 352:** **Classification of losses or deficiencies of Cash, whether in treasury or in Departmental charge:** (1) All losses or deficiencies shall be recorded under relevant separate heads in the accounts.
- (2) The acceptance of counterfeit coins or notes shall be regarded as a loss of cash.
- (3) Any recovery made in the course of the Year in which the losses are brought to account shall be shown by deduction from the head under which the loss is recorded. Any recovery made after the accounts of the Year are closed shall be shown as an item of receipts.
- (4) In case of misappropriation, fraud etc. second drawal of amount lost etc. shall be debited to the head "**8550-Civil Advances, '104-Other Advances'** (ii) **Advances for Departmental Losses**" under specific sanction of the Government pending investigation of the loss, fixation of responsibility and action for recovery, etc., of amount lost. Any amount subsequently recovered may be credited to the above head and the balance, if any, irrecoverable be adjusted as loss under the relevant service head after obtaining sanction of the Government.

- Rule 353:** **Irregular or unusual Payment :** Irregular or unusual payments shall be recorded in the account with general reference to the ordinary rules of classification according to the nature of the expenditure; for example, an over-payment of pay shall be debited to the head "**Salaries**". Similarly, an excess payment for bricks manufactured shall be debited to the work for which the bricks are used.

It is only when special heads exist in the accounts in recording such charges, as compensation for damages, irrecoverable temporary loans written off and the like, unusual or extraordinary payment shall be separately classified.

- Rule 354:** **Classification on Inevitable Losses:** Where losses are an inevitable feature of the working of a particular department, the major head of account under which the expenditure of that department is classified shall contain separate descriptive heads under which such losses shall be recorded.

VI – CLASSIFICATION OF CERTAIN TRANSACTIONS

- Rule 355 :** **Classification of Pay and Allowances :** (1) The classification of pay and allowances other than travelling allowance of Government servants shall be governed by the following rules:-

- (a) **Pay and Allowances :** The whole pay and allowances of a Government servant holding a post substantively or in an officiating capacity shall be classified in accounts as part of scheme, activity or organisation under a programme below a function to which the services of the Government servant closely relate.
- Where, however, the duties of a Government servant extend to several activities, programme, functions, etc. and it is not possible to classify ab-initio his pay and allowances under the appropriate sub-heads, the charges may be classified as part of the scheme or activity or organisation to which the major portion of the work of the Government servant relates.
- (2) The transit pay and allowances of a Government servant proceeding to join an office whether on first appointment or on transfer from one department to another shall be borne by the Department/Government to which the Government servant is proceeding.

- (3) The transit pay and allowances both ways of a Government servant transferred on foreign service will be borne by the foreign employer.
- (4) When a Government servant whose main duties and post fall under one head of account is entrusted with additional or subsidiary duties coming under another head, no portion of his pay and allowance shall be debited to the later head. This rule shall not apply to separate fixed allowances for additional duties, nor shall it apply to cases governed by special directions issued by Government;
- (5) The arrears of pay and allowances due in respect of the old post(s) which could not be drawn at the time of transfer shall, when drawn and paid at the new headquarters of department shall be debited to the department or office to which he is transferred or posted.
- (6) **Travel Expenses:** The travelling expenses of a Government servant on whatever duty he may be employed shall be under the same major/minor/sub-heads as his pay.
However, in the following cases the travelling expenses of a Government servant may be debited to major head/minor head, etc., different from that to which his pay is debited:-
 - (i) In cases where a Government servant is required to travel on duty connected with an outside body or fund;
 - (ii) When Government considers it necessary to show separately the cost of a special service in connection with which the tour is undertaken, and
 - (iii) In cases by general or special orders of Government authorising a deviation from the general rule.

Rule 356:

Contribution made by or to Government: (1) Contribution made by a Government to Municipalities and others etc., or vice versa shall be debited as expenditure or shown as receipts (as the case may be) under the head of account most closely connected with the object for which the contributions are made.

Thus, a grant for the construction of a School shall be debited to "**2022-General Education**" a grant for the construction of a drainage system to "**2215-Water Supply and Sanitation**" and a grant for the construction of road, to '**5054-Roads and Bridges**' and a grant given for general purposes, such as grant to make good a deficit or a compensation for revenue resumed, shall be classified under "**3604-Compensation and Assignments to Local Bodies and Panchayat Raj Institutions**".

- (2) If the financial assistance given by the State Government to a local body does not take the form of a grant of cash, but of expenditure in the Public Works Department equivalent to the whole or a part of the cost of a work constructed by that department on behalf of the local body concerned, the contribution thus made shall be debited as expenditure under the detailed head "**Grant-in-aid**" of the Public Works Major Head concerned, irrespective of the object of the assistance.
- (3) Contribution paid by a local body or private party with the express object of meeting the whole or a part of the cost of construction, by the Public Works Department of a specific work which is eventually to be property of Government shall be credited as revenue receipt of the Government relevant to the function/programme closely connected with the object for which the contribution is made.

Note :The word '**Grant**' shall be taken to mean not merely – '**Grants-in-aid**' but also other direct expenditure.

- (4) The Voluntary contribution, by the Government servant in the form of cut in the salary or otherwise shall be accepted and credited under regular head of account provided in the Budget or in the P.D.Account as the case may be, according to the instruction to be issued by Government from time to time.

Rule 357: **Donations :** (1) Donations for small works upto Rs. 50,000/- received from public or private parties for construction of new buildings for schools and hospitals, or additions of a room/ward to the existing ones and for enhancing other public facilities shall be shown under head of account more closely connected with the object for which it has been made, and an equivalent provision shall be made under service head (expenditure head). These works could be taken up departmentally through the local Head of office after drawal of funds from the treasury from the head of account determined by the Head of Department. As regards total expenditure incurred on construction, the work done shall be got certified by an officer of P.W.D. not below the rank of Assistant Engineer.

- (2) In all other cases i.e. donations received for construction for more than Rs. 50,000/- shall be credited to the head "**Public Works Deposits**" under "**Pubic Account**" and full particulars thereof shall be intimated to the Chief Engineer Public Works Department (Buildings) and the Executive Engineers concerned to enable them to carry out these works through the agency of the Public Works Departments.
- (3) When a donation exceeding Rs. 50,000/- (Fifty thousand) is received for a specific purpose and the object is fully financed by the donation and in case the executing agency indicates that the work is not likely to be taken up for a period of six months or more and the donor also agrees to the utilisation of the interest proceeds for the same purpose, such donation may be kept as "**Deposit bearing interest**" in Public Account under the head "**8342-other Deposits**" Subordinate to Sector "ta"-Deposit and Advances(ka)-Deposit bearing interest."

Rule 358: **Refunds of Revenue :** Refund of revenue shall as a general rule, be taken in reduction of the revenue receipt under the major head concerned.

Rule 359: **Classification of transaction under "Civil Advances" :** (1) Money advanced for miscellaneous purposes under special authority and recoverable in cash shall be adjusted under the head "**8550-Civil Advances**". This head should cover items which are from their inception, debts due to Government recoverable either in cash or by deductions from other claims of the party concerned, payment made on account of Government expenditure shall not be held under "**8550-Civil Advances**" on the ground that further proceedings in the audit, etc., are necessary for their final admission, pay and allowances in respect of an assignable period, paid before they are due shall be debited to the same head to which they are debitible and they been paid after they were due.

- (2) **Classification of Advances of pay and Travelling Allowance on Transfer :** Advance of pay and travelling allowances on transfer shall be debited to the final head of account and not to 'Civil advances'. Such advances shall be finally adjusted as a Revenue expenditure in the books of the department which makes the advance. Settlement of such advances by way of net Payment/recovery through adjustment bills will be accounted for in the books of the Department where the adjustment bills are preferred.
- (3) **Advances for Law Suits :** Advances for law suits shall be debited to the functional expenditure head concerned. Refunds of amount remaining unspent out of these advances shall be dealt with as minus expenditure under the original head of account.

Rule 360: **Recoveries of Over-Payments :** Recoveries of over payments whether made in cash or by short drawal from a bill, shall be recorded as reduction of expenditure (minus expenditure) under the concerned head of account irrespective of whether they relate to over payments pertaining to the current Year or to any previous Year.

Rule 361 : **Classification of Transactions under 'suspense' :** Items of receipts and payments which can not at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "**8658-Suspense Account**" in the sector L "**Suspense and Miscellaneous**" of the accounts.

Note : (1) A service receipt of which full particulars are not given shall not be taken to the above head of Suspense Account but shall be credited to the minor head "Other Receipts" under the revenue Major head to which it appears to belong, pending eventual transfer to the credit of the correct head on receipt of detailed particulars.

- (2) No sums shall ordinarily be credited to Government by debit to a suspense head, credit must follow and not proceed actual realisation.

Rule 362: **Classification of Cost of acquisition of land :** Cost of land acquired for any specific work or project shall be recorded as part of the cost of the works or of the project under the relevant functional major/minor head. The expenditure on acquisition of land by the Public Works Department for general purposes shall be recorded under the head "**2059-Public Works/"4059-Capital outlay on Public Works"**".

Rule 363: **Sale of land &Building :** The sale proceeds of Government land and buildings shall be classified as under:-

- (i) When the cost of the land and buildings was originally debited to or remains at the debit of the capital account of any project for which regular capital and revenue account are kept or was originally met from the revenue account of such project, it shall be classified to the Capital or Revenue Account of the Project, as the case may be.
- (ii) When the cost was originally debited within the Revenue section of the accounts, to any service or revenue Department for which no Capital Revenue accounts are kept it will be classified to the receipt head relating to the department concerned like 0029-Land Revenue.

In the case of department not having a corresponding receipt head to "**0075-Miscellaneous General Service-sale of land and property**" or "**0235-Social Security & Welfare**".

- (iii) If buildings are sold in the Public Works Department or the sale affects Irrigation (Revenue Account only) it will be classified to "**0059-Public works**" or "**0701-Major & medium Irrigation**".

Rule 364: **Classification of Municipal Rates and Taxes:** As a general rule Municipal rates and taxes on a non-residential buildings utilised for functional purpose, such as for schools, colleges or hospitals, if paid by the relevant departments dealing with those functions, shall be adjusted in accounts as part of the sub-heads minor heads concerned relating to the function under the detailed head "**Rent, Rates & Taxes.**"

Rule 365 : **Conservancy charges of Government buildings used as a residential accommodation :** The conservancy charges of Government building used as residential accommodation shall be borne by the Government servant occupying it.

Appendix-1

ABSTRACT OF IMPORTANT DUTIES AND RESPONSIBILITIES OF HEAD OF OFFICE (See Rule 3-Annexure 'A')

The Head of office shall perform duties in particular as laid down in the orders declaring him as Head of office. An abstract of other important duties is given below. He will be responsible: -

- (i) To ensure that funds are not drawn much in advance of requirement and heavy cash balances are not kept (Rule 8).
- (ii) To report loss of public money, departmental Revenue or receipts, stamps, stores or other property caused by misappropriation, fraudulent drawal/payment or otherwise detected in office (Rule 20).
- (iii) To ensure that all sums due to government are regularly and promptly assessed, realised, accounted for, and duly credited in the treasury (Rule 27).
- (iv) To ensure internal check of accounts of receipts and payments (Rule 41).
- (v) To ensure compliance of rules in respect of handling cash to see that cash book is closed daily and balances are worked out at the end of the month (Rule 48).
- (vi) To see that temporary advances given out of permanent advance, etc., are duly accounted for in the Cash book and accounts are rendered in time in any case not later than four weeks or more as may be prescribed and unspent balances are not allowed to be retained by Government servants any longer than required. In case of retention of balances recovery made from salary bills together with prescribed rate of interest (Rule 48,170,221).
- (vii) To verify cash balances at the end of the month and also conduct surprise checking of cash balances (Rule 51).
- (viii) To ensure adequate arrangements for security and safe custody of cash (Rule 52 & 53).
- (ix) To arrange monthly Re-conciliation of receipts with the treasury (Rule 59).
- (x) To see that payment of bills are obtained from bank by cashier on identity cards and provisions of rules in this regard are complied with (Rule 81).
- (xi) To ensure proper maintenance of Bill Transit Register and to review it as prescribed in the rules [Rule 84(2)].
- (xii) To arrange prompt intimation of loss of bills/cheque to the Bank and treasury to stop payments (Rule 88 & 110).
- (xiii) To arrange cancellation of sub-vouchers in the manner prescribed in the Rules (Rule 123).
- (xiv) To arrange recording of service verification entries in the service book (Rule 139 & 137).
- (xv) To ensure various deductions from salary bills Section IV Chapter VIII (Rule 157).
- (xvi) To attend promptly all objections and orders of A.G./F.A./C.A.O./SR.A.O./A.O. posted in the Departments regarding disallowances of payments as unauthorised and to make recoveries therein (Rule 171).

- (xvii) To arrange issue of certificate of deductions at the end of the year to each Government servant (Rule 177).
- (xviii) To ensure payment of time-barred claims after obtaining sanction, etc., and pre-check (Rule 90 & 188).
- (xix) To ensure that undisbursed pay and allowances or other amount are not utilised for making payment of temporary advances and amount not allowed to be kept longer than prescribed (Rule 193(4)).
- (xx) To ensure proper maintenance of accounts in respect of short term advance paid to Government servants and regular recovery thereof in accordance with the provisions of Chapter IX.
- (xxi) To see that permanent advance is properly utilised on a payment is provided in Rule (Rule 212).
- (xxii) To ensure that all advances are drawn on Advance contingent bills and detailed contingent bills are prepared and sent to Controlling officer & Accountant General within prescribed time & unspent balances are refunded to the treasury and a register of Advance and Adjustment Maintained Properly (Rule 219, 221).
- (xxiii) To see that refunds of Revenue is made strictly in accordance with provision of Rule (Rule 255).
- (xxiv) To ensure that petty deposits of Courts like service and publication of summons and notices, diet money of witnesses, etc., are not allowed to be kept in the office but deposited in P.D.Account (Rule 263(3)).
- (xxv) To arrange annual verification to balances at the credit of local fund (Rule 278).
- (xxvi) (i) To ensure that recovery of loan paid to local bodies, etc., together with interest is being made on the due dates (Rule 300).
(ii) To ensure detailed bill of Loans and Advances are prepared timely and sent to Accountant General wherever necessary (rule 305).
- (xxvii) To see that Government servants handling cash, etc., have furnished adequate security (Rule 313.).

Appendix - 2

(Classes of Contracts and Assurances of Property authorised by the Governor to be executed by subordinate authorities on his behalf).

[See Rule 18(2)]

In pursuance of clause (1) of Article 299 of the Constitution of India, the Governor is pleased to direct that all contracts and all assurances of property made in the exercise of the executive powers of the State of Rajasthan shall be expressed to be made by the Governor and shall be executed on behalf of the Governor by :-

- (i) a Secretary or Additional Secretary or Special Secretary or Dy. Secretary to the Government/ Officer on Special Duty t/¹[Director Budget];
- (ii) the Head of Departments;
- (iii) the Collector of a District;
- (iv) all Gazetted officers of the Public Works Department/Irrigation Department and Indira Gandhi Nahar Project Departments, Command Area Development and Water Utilisation Department of Indira Gandhi Nahar Project Area for execution or Purchase of materials or stores;
- (v) all Gazetted officers of the Labour Department/ ²[all Gazetted officers of Ground Water Department] for Purchase of Stores of Stores Articles;
- (vi) Assistant Director, Medical and Health Services, Employees' State Insurance Scheme for Purchase of Stores;

The powers delegated under item ³[(iv) & (vi)] shall be ⁴[deleted] subject to the exercised by the officer concerned subject to the limitations / restrictions as may be prescribed in their departmental delegation of powers, manuals, etc.

- (vii) Managers of Circuit House for contracts of articles of day to day consumption.
- (viii) Deputy/Joint/Additional Registrars of Co-operative Societies for Bond executed by Trainees;
- (ix) Inspectors of Schools for Agreement Bonds for the Rate contracts finalised by the ⁵[deleted] purchase Committee.
- (x) Deputy Inspectors General of Police;
- (xi) Superintendents of Police/Commandant of Police;
- (xii) Conservator of Forests;
- (xiii) Additional Directors Mines & Geology Department;
- (xiv) For Industrial loans under Rajasthan State Aid to Industries (Loan) Rules:-
 - (a) ⁶[deleted].
 - (b) District level officer of Industries Department who is member Secretary of District level committees constituted for the purpose under the Rules - Above Rs.2,000/-.
- (xv) Addl.C.E., PWD (B&R) Rajasthan, Jaipur for Agreement for sale of Nazul property;
- (xvi) General Manager, District Industries Centre.

1. Added vide Circular No.36/96 dated 16.11.1996.

2. Inserted vide Circular No.7/94 dated 8.2.1994.

3. Substituted vide Circular No.8/94 dated 9.2.94 for [(d) to (f)].

4. Deleted words [exercised by the officer concerned] vide Circular No.8/94 dated 9.2.94.

5. Deleted words [District] vide Circular No.8/94 dated 9.2.94.

6. Deleted words [VikasAdhikari of the Panchayat Samities upto Rs.2,000/-] vide Circular No.8/94 dated 9.2.94.

Appendix-3

INSTRUCTIONS FOR REGULATING THE ENFORCEMENT FOR MISAPPROPRIATION, FRAUD, LOSSES, ETC.

[See rule 22(1)]

- (1) **Principle governing the assessment of responsibility:** the cardinal principle governing the assessment of responsibility is that every Government servant should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of expenditure and the custody of his own money. While, therefore, the competent authority may in special cases, condone Government servant's honest errors of judgement involving financial loss, if he can show that he has acted in good faith and done his best upto the limits of his ability and experience, personal liability shall be strictly enforced against Government servants who are dishonest, careless or negligent in the duties entrusted to them.
- (2) **Higher officer also Responsible:** In cases where loss is due to delinquencies of subordinate Government servants and where it appears that this has been facilitated by laxity of supervision on the part of higher officer, the later shall also be strictly called to account and his personal liability in the matter carefully assessed.
- (3) (a) **Enforcement of Pecuniary Liability-Principle:** The question of enforcing pecuniary liability shall always be considered as well as the question of other forms of disciplinary action. In deciding the degree of Government Servant Pecauniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of Government servant, since it should be recognised that the penalty should not be such as to impair his future efficiency.
(b) **Recovery of amount and its extent:** In particular, if the loss has occurred through fraud, every endeavour shall be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss or indirectly by reduction or a stoppage of his increments of pay.
(c) **Assessment of value or Government Property Lost:** It shall be considered whether the book value of government or equipment lost, damaged or destroyed by the carelessness of individual entrusted with their care (i.e. bicycle, calculators, policeman's rifle, tools and equipments, vehicles, etc.) shall be recovered from the delinquent Government servant. In the case of Commercial Department the depreciated value of the stores may be arrived at on the basis of the rates prescribed by the Government on the reduced balances every year .The amount to be recovered may be limited to the Government's servant capacity to pay.
- (4) Action when a Government servant is due to retire : Step shall be taken to ensure that Government servant concerned in any loss or irregularity which is the subject of any enquiry is not inadvertently allowed to retire on pension while the enquiry is in progress; and accordingly ,when a pensionable Government servant is concerned in any irregularity or loss the authority investigating the case shall immediately inform the Director of pension ,Rajasthan ,responsible for payment of pension and the authority competent to sanction pension and it will be the duty of the later to make a note of the information and to see that final pension and gratuity is not sanction before either conclusion is arrived at as regard the Government servants capability or it has been decided by the sanctioning authority that the result of the investigation need not to be awaited.

- (5) **Action against in service Government servant :** The fact that Government servants who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment shall not be made a justification for absolving those who are also guilty but who still remain in service.
- (6) **Investigation not to be Delayed:** It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc., should the administrative authority require the assistance of the Accountant General or other authority in pursuing the investigation he may call on that officer for all vouchers and other documents that may be relevant to the investigation, and if the investigation is complete and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government which will then negotiate with the Accountant General or other authorities for the services of an investigating staff. Thereafter the administrative authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.
- (7) **Procedure in case of Misappropriation, fraud, loss, etc.** (a) Whenever any case of misappropriation, fraud, etc., is detected or intimation is received, the matter shall be reported without any delay to the Administrative Department, ¹[Director, Inspection Department, Rajasthan], Finance Department and the Accountant General. The matter shall also be intimated to the Financial Advisor/Chief Accounts officer, Sr. A.O./ A.O. posted in the Departments and to the Superintendent of police of the District.
- (b) A police report shall be lodged with the police station of the area.
- (c) A party consisting of Financial adviser/Chief Accounts officer/Sr. A.O./A.O./A.A.O. will be sent for making preliminary enquiry. In case it is considered the detailed audit/checking is required an audit party of the Head office will be deputed or if need be, the ¹Director, Inspection Department, Rajasthan will be required to arrange detailed audit. The concerned records will be collected and kept in the safe custody till the case is finalised.
- (d) The Head of the Department shall appoint an officer-in-charge who should be Financial Adviser/Chief Account Officer/Sr. A.O./A.O. of the department. The officer-in-charge shall be responsible to monitor the progress of investigation and subsequent action and regular half-Yearly statements showing progress, stage of the cases to the ¹Director, Inspection Department, Rajasthan who will sent a consolidated statement to the Finance Department on an annual basis.
- (e) The Head of the Department shall keep a register to ensure sending of such statements and monitor progress in each case within the prescribed period.
- (8) **Judicial proceedings: Prosecution in Criminal Courts:** The following supplementary instructions shall be followed by departmental officers wherever prosecutions in the criminal courts are, or are likely to be necessary:-
- (i) as soon as a reasonable suspicion arises that criminal offence has been committed, the senior officer, of the department concerned present in the station will report to the District Magistrate concerned and ask for a regular police investigation under the code of Criminal procedure. Competent legal advice should be taken. A prosecution shall be attempted unless the legal advisor consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution shall be placed on record in all such cases.
- (ii) If the District Magistrate or the Authority concerned agrees that an investigation may be made, the senior officer of the department concerned present in the station will:-
- (a) Request the District Magistrate or the authority aforesaid to arrange for the investigation to proceed from day to day;
- (b) See that all witnesses and documents are made available to the investigating officer; and
- (c) Associate with the Investigating officer or officer of the department who is not personally concerned with the irregularity leading upto the loss but who is full cognizant of the rules and procedure of the office in which the loss has occurred.

1. Substituted by Circular No.11/05 Dt. 28.5.2005

- (iii) When the investigation is completed, an officer of the department (accompanied by the officer who attended the investigation) shall be made available for discussions with the authority, which will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case shall be reported through the usual channel to Government for orders.
 - (iv) If it is decided to prosecute, the department representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff and the state of work in the court which would ordinary hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial and will request the prosecuting officer to make any application that he may think necessary.
 - (v) When the case is put into court by the police the senior officer of the department concerned present in station will see that all witness serving in the dependent, and all documentary evidence in the control of the department are punctually produced and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in court and assist the prosecuting staff.
 - (vi) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary will request him to proceed as he would in any other case.
 - (vii) Appeals against acquittals may be made only under the orders of Government. The senior officer of the department concerned present in the station will see that, in addition to the report required under clause (iii) above prompt report are submitted to Government through the usual channel regarding:-
 - (a) the commencement of police investigation;
 - (b) the decision to prosecute in any particular case;
 - (c) the result of any prosecution;
 - (d) the decision to proceed further in revision or appeal in any case; and
 - (e) the result of any proceedings in revision or appeal.
 - (viii) Notwithstanding anything contained in the above instructions, the senior officer of the Department concerned present in the station may, if he thinks fit, refer any matter, through the usual channel for the orders of Government before taking action.
- (9) **Departmental Proceedings:** In all cases of fraud, Misappropriation or similar offences, the departmental proceedings shall be instituted the departmental proceedings shall be instituted at the earliest possible moment against all the delinquents and shall be conducted with strict adherence to the rules. If the accused person has been handed over to the police, the departmental inquiry against him shall not be stayed for the result of the police investigation. On the other hand, it shall be proceeded with full vigour and concluded as expeditiously as possible. When the delinquent is handed over to the police for prosecution it implies that the departmental punishment is not considered adequate to meet the requirements of the case. In such cases the departmental punishment imposed should, therefore, generally be dismissal from service. Any orders for imposing departmental punishment should as a general rule be passed before the accused person is actually challenged in Court. Where in any case the departmental inquiry can not for some reason be concluded before the accused is challenged in court, the departmental proceedings against him not be stayed merely for that reason if the facts of the case disclose adequate grounds for dismissing the person involved on charges other

than those on which he is prosecuted, e.g., negligence of duty, disregard of rules and non-observance of standing instructions, etc., where such other charges do not warrant his dismissal, final action on the departmental side will have to await the result of the judicial inquiry. Even in such cases where the prosecution results in acquittal it may still be possible and necessary to take disciplinary action against the accused on charges than those of which he is acquitted by the court, e.g., negligence, disregard of rules, standing instructions, etc. Every such case should be considered on its merits, with due care, by the authority competent to take disciplinary action.

With regard to subsidiary offenders who are charged of neglect of duties in having facilitated or contributed the fraud or mis-appropriation, it should invariably be attempted to secure the expeditious completion of departmental enquiry before the challan against the main offender is presented and connected records transferred to the court or taken in police custody.

(10) **Material Loss or destruction of Government Property :** The following further instructions shall also be followed by all the departmental officers while dealing cases involving material loss of destruction of Government property as a result of fire, theft, etc.: -

- (i) When material losses due to suspected theft, fraud, fire, etc., occur in any office/installation, such cases shall invariably be reported to the police for investigation. The Heads of Departments shall exercise their discretion in determining at what stage reports should be sent to the police keeping in view the fact that the police investigation will be increasingly handicapped with lapse of time;
- (ii) For the purpose of the above instruction, all losses, excepting the losses due to suspected sabotage, of the assessed value of Rs. 10,000/- and more shall be regarded as 'material'. All cases of suspected sabotage shall be reported to the police promptly irrespective of the value of the loss involved;
- (iii) Once the matter is reported to the police authorities, all concerned should assist the police in their investigation. A formal investigation report should be obtained from the police authorities in all cases which are referred to them as indicated above.

APPENDIX -4

STATUS, DUTIES, RESPONSIBILITIES & POWERS OF THE ACCOUNTS

OFFICERS POSTED IN THE DEPARTMENTS

(See Rule 25)

Object of Posting: The Accounts officers are posted to assist the Head of Departments in attaining a reasonable high standard of financial administration so that financial regularity may be secured alround by enforcing implicit, observance of rule and orders relating to financial procedure and propriety, and to ensure that the accounts of the departments are maintained efficiently:-

- I. **Status:** The accounts officer will be senior Gazetted officer of the Department and his position shall be analogous to that of a Deputy Head of the Department irrespective to pay drawn by him.
- II. **Financial Adviser:** They are adviser to the Head of the Department in all matters relating to financial rules accounts, operation of all financial rules relating to enforcing economy realisation of Government dues, payments, purchases and proper financial internal control in the offices so as the ensure that no misuse of Government funds or stores is being permitted at any level.
- III. **Representative of the Finance Department:** (a) The Accounts officer will be directly subordinate to the Head of the Department concerned and even when his advice in any financial matter is not accepted he should carry out orders of the Head of the Department. It will, however, be his function to secure that any irregularity or defect in procedure which he has been able to detect is brought to the notice of Head of Department, to suggest remedial measures to set right under proper orders and to check re-currence or irregularities.
(b) The Accounts Officer will be consulted in all financial and accounts matters specified in the Delegation of Financial powers and rules and particularly in purchase cases where he will be a member of the Purchase Committee/ Auction Committee, etc. In order to achieve this, all such matters shall be routed through him. All financial sanctions except purchases upto Rs. 2,000/- and personal claims and petty contingent expenditure of the regular and casual nature shall be issued only with the Consultation of /Financial Adviser/Sr. Accounts Officer/Accounts Officer of the Department. In case any irregularity of deviations from Rules, etc., are committed in absence of advice of the Accounts officers posted in the department/offices, the Head of Department/Head of office shall be wholly responsible for such action.
(c) The Accounts Office should identify the areas of misuse of funds, infructuous expenditure, overstaffing, delay in rendition of accounts of advances, and adjustments, delay in preparation of detailed bill or recovery of unspent balances out of temporary advances, expenditure in excess of budget limits specially where cheque-drawing powers have been delegated. He should monitor all such matters of vital importance.
- IV He will be responsible in respect of-
 - (i) **Accounts :** (a) to compile the accounts of the whole Department so as to corelate with the books of the Accountant General;
 - (b) to see that the accounts and other records to be maintained in the offices of the Heads of the offices or required to be sent under orders of the Head of the Department/Government issued from time to time, are kept properly and up to date;

- (c) To ensure that accounts and records in respect of appropriation placed at the disposal of the Head of the Department maintained properly and upto date so as to see that funds are utilised according to sanctions and orders;
 - (d) To arrange timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss accounts and sending of prescribed account returns to the Government/Audit;
 - (e) In case of P.W.D. and projects to see that monthly accounts are sent by Divisions in time to Accountant General and in case of Projects Consolidated monthly accounts is sent to Accountant General as per rules;
 - (f) To occasionally examine the case book and other ancillary records to see that rules relating to the postings and maintenance of cash book, other records, their checking, etc., with prescribed certificate to the balance in hand are duly recorded;
 - (g) To ensure that cash book is written and closed daily and details of cash balances is worked out at the end of the month and to check cash balances of offices occasionally;
 - (h) To ensure that accounts of temporary advances are adjusted timely and unspent balances are refunded within the prescribed period and also to ensure recovery of advances of unspent amount after the prescribed period alongwith penal interest and the Register of Advance and Adjustment is kept up to date; and
 - (i) To ensure recovery of loans and advances and to ensure that detailed bills are prepared timely.
- (2) In particular they will be responsible for the following:-
- (j) **Observation of Rules** : To see that financial rules, delegations, orders and other directions are implicitly observed and that the service Rules and other rules and Government decisions are correctly applied;
 - (ii) **Budget estimates**: To assist in matters connected with compilation of budget estimates of receipts and payments, the allotment of funds, re-appropriation, re-distribution, control of expenditure and realisation of receipts and the scrutiny of proposals for new service/expenditure/supplementary estimates and to apprise the Head of the re-Department about excess against the budget provisions and to prepare performance budgets for submission to Legislative Assembly;
 - (iii) **Estimates of works/projects, etc.**: To examine from financial point of view the estimates/proposals pertaining to works, projects, commercial or other undertakings and to advise to the Head of the Department;
 - (iv) **Financial Stock Taking**: To arrange Financial Stack Taking of big projects at the prescribed period so as to correlate the progress of expenditure with physical progress of works actually done as compared with the estimates/targets in order to ascertain the prospects of the projects being completed within the limits of the sanctioned estimates;
 - (v) **Departmental receipts**: To exercise check over the departmental receipts and inspect the subordinate offices so as to detect laxity in assessment of fixation of demands, the delay/leakage in realisation of the revenue receipts and defects in the procedure followed;
 - (vi) **Misappropriation, losses, frauds, etc.**: To act as officer-in-charge to monitor the progress of cases of misappropriation, frauds and losses due to theft, fire etc., and to see that register of Misappropriation and Losses is maintained properly and upto date;
 - (vii) **Loans and Advances**: To see that instructions contained in F.D.S. No. F 7(1)FD/R&A.I/80 dated 06.05.1988 regarding House Building and Motor Conveyance advances are being strictly followed in the department. In case of short term advances like festival, food grain,

solar cooker, cycle/camel, etc., the detailed accounts are maintained properly and upto date and monthly abstracts from Heads of offices are received regularly and recoveries of principal and interest made regularly;

- (viii) **Pension cases:** To assist timely preparation of pension cases of the Government servants on retirement and to monitor the progress;
- (ix) **Fixation of pay :** To assist in fixation of pay due to revision of pay scales, etc., is done promptly and to monitor the progress;
- (x) **Purchase cases:** (a) To see that purchases are made in accordance with stores Rules Part-II of GF&AR the lowest tender is accepted by the purchase committee/purchase office except in the special cases where purchases have been made from other than the lowest tender after recording the reasons there of. Where negotiation have been undertaken they are made properly as specified in the rules and the contract agreement is executed properly as per stores purchase rules;

This would also apply to the tender for execution of works.

- (b) To see that for items which are reserved for S.S.I. Unit, the fact is mentioned in the Notice of Inviting Tender and considered at the time of placing orders;
- (c) To see that Government orders about purchases and price preference to local S.S.I. Unit against those of outside Rajasthan and within Rajasthan under price preference Rules, are being followed;
- (xi) **Adjustment of advances:** To see that account of advances drawn on Advance contingent bill as per Chapter XI are rendered by the Head of Offices within prescribed time limit in the manner prescribed in the rules;
- (xii) **Stores:** To see that stock accounts are properly maintained, that annual physical verification is done and that stores articles in the subordinate offices are stored well and are not in excess of requirements and that action for disposal of surplus, obsolete and unserviceable items is taken well in time;
- (xiii) **Inspection:** To carry out regular and frequent inspections of sub-ordinate offices, Divisions, sub-divisions, in case of Public Works Department to ensure by test checks that facts incorporated in various registers and accounts books are correct and to make a few assessment of proper working of offices and incurring judicious expenditure, Test checks will include surprise check of collections of revenue, cash balance, store articles, labour payments on muster roll, imprest cash account, etc.,
- (xiv) **Internal Check :**To ensure that accounts of subordinate offices are regularly internally checked as per check list prepared and report issued for the same and to see that compliance is made and to bring serious irregularities to the notice of the Head of Department;
- (xv) **Audit Paras, Draft Para and Audit Report:** To help in the compliance of audit objections of Accountant General and in the replies of advance and Draft paras received within the prescribed time. In case of audit reports of C.A.G., to arrange preparation of replies for presentation before public Accounts/ Undertaking Committee and to monitor progress thereon;
- (xvi) **Pre-audit:** To exercise pre-audit of bills wherever such audit is entrusted to them;
- (xvii) **Advice on certain Financial Matters:** To advise in terms of agreements, conditions of contracts regarding admissibility of claims and to advise on other important references on Financial, Service, T.A. Rules, etc.:

- (xviii) In case of Public Works Departments to see that suspense accounts like Cash settlement Suspense Account, Material Purchase Settlement Suspense Account and Suspense Miscellaneous Works Advance are not allowed to increase but cleared promptly.
- V. **Powers:** (a) **Transfer of Accountant and Jr. Accountant:** F.A./ C.A.O./Sr. A.O./A.O. shall be competent to transfer the Accountants/Jr. Accountants within the Department under intimation to Director of Treasuries and Accounts, Rajasthan, Jaipur subject to the observation of the general policy of transfers of accounts personnel and approval of Head of the Department and subject to restrictions imposed by the Government at any time;
- (b) **Approval of programme of Internal Check Parties:** Tour programme of the internal check parties of the Department will be approved by him and he will ensure that parties are fully utilised in carrying out the checking of the accounts of offices;
- (c) **Review of Annual Performance Appraisal of Assistant Accounts Officers/Accountant/Jr. Accountant:** The Head of office shall write A.P.A. of A.A.O/ Accountant/Junior Accountant. The F.A./C.A.O/ SR.A.O./ A.O. will review these reports as per procedure laid down by Director Treasuries & Accounts ¹[Rajasthan who would send the same] to the Director of Treasuries and Accounts, Rajasthan, alongwith their remarks, if any;
- (d) **Administrative Control over the staff dealing in accounts :** He will exercise general administrative control over the account establishment and revenue collection staff viz. Assistant Accounts Officers, Divisional Accountants, Stock Verifiers, Store Keepers, Bill Collectors, Jr. Accountants, Ledger Keepers, etc. and to secure an efficient system of financial administration of the Department;
- (e) **Sending of Reports to the Finance Department :** Cases of serious financial irregularities shall be reported directly to the Finance Department.
- (f) **Powers of F.A./C.A.O./Sr.A.O./A.O. to waive objections or to forgo recovery of irregular expenditure:** The F.A./C.A.O./Sr.A.O./A.O. posted in the Departments shall have powers to waive objections or to forgo recovery of irregular expenditure upto amount and restrictions mentioned in the Delegation of Financial powers;
- (g) He will be invariably associated in the Purchases Committees, Committee for auction, as provided in the rules;
- (h) He can disallow payment detected in internal check of the Department as unauthorised and make binding on the Drawing and Disbursing Officer to recover the amount from the Government servants and refuse to pay it in future till authorised;
- (vi) Duties of treasury officer shall be as per provision of treasury manual. In addition the Treasury officer shall ensure that maintenance of accounts of HouseBuilding and Motor Conveyance advances entrusted w.e.f. 01.07.1988 is strictly in accordance with F.D.No. F. 7(1)FD/R.& A.I./80 Dated 06.05.1988
- (vii) **Distribution of Duties:** The above duties may be distributed between the Sr. A.O. and A.O. by the F.A./C.A.O. or by Sr.A.O. when there is no FA/CAO in any department between A.O.'s in case there are more than one A.O. posted in any department as per requirements in the Department.
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1. Inserted vide circular No. 8/ 94 Dated 9.2.1994

Appendix-5

**DUTIES, RESPONSIBILITIES AND STATUS OF OFFICERS/GOVERNMENT SERVANTS IN
RAJASTHAN SUBORDINATE ACCOUNTS SERVICE POSTED IN DEPARTMENT/OFFICES**
(See Rule 25)

- (A) **Assistant Accounts Officer:** (1) **Object of posting:** The object of providing Assistant Accounts officer in the Department is to assist the Head of the Department in attaining a reasonable high standard of financial administration so that financial regularity may be secured around by enforcing implicit observance of rules and orders relating to financial procedures and propriety and to ensure that the Accounts of the Departments are maintained efficiently. The Heads of the Department will, however, not be relieved in any way of their primary responsibilities in respect of proper maintenance of Accounts.
In offices, where there is only a post of Assistant Accounts Officer, his status, duties and responsibilities be as under :-
 - (2) **Status:** He should be treated as a senior gazetted officer of the office and his position shall be analogous to that of a Deputy in the office irrespective of the pay drawn by him.
 - (3) **Duties and responsibilities of the Assistant Accounts Officer:** In Departments where there is a post of an Assistant Accounts Officer, duties of the Assistant Accounts Officer will be the same as specified for Accounts Officer. In departments where a post of an Assistant Accounts Officer has been provided in addition to the post of an Accounts Officer, the duty of the Assistant Accounts Officer will be to assist the Head of the Department and the Accounts Officer in the discharge of their duties. The Head of Department may and ordinarily should, entrust some work independently to the Assistant Accounts Officer. Copies of orders issued by the Head of Departments concerned regarding/distribution of work between the Accounts Officer and Assistant Accounts Officer shall be endorsed to the Finance Department and the Director of Treasuries and Accounts, Rajasthan, Jaipur. The Director of Treasuries and Accounts, may advise the Heads of Departments to effect such change in the distribution as it may consider advisable.
 - (4) **Local Fund Audit Department:** In other Departments the work which is of a technical nature like the Local Fund Audit Department, the duties and functions of the Rajasthan Sub-ordinate Accounts Service Officers posted there, will be as assigned to them under any Act/Rules or as specified by the Head of Department.
- (B) **Accountants:** (1) **Object of posting:** The Accountants are posted to assist the departmental officers or Heads of Department in the financial administration of the Department or office so that financial regularity may be secured by enforcing observance of rules and orders relating to financial procedure and propriety so that the accounts of the department or office may be properly maintained.
 - (2) **Status:** The Accountant shall be treated as a senior member of the Ministerial and non-gazetted subordinate staff in the department and in so far as his work is concerned it will be independent of the office superintendent. For Accounts section or branch, the Accountant will hold charge of the Section or Branch independent of the Office Superintendent.
 - (3) **Duties and Responsibilities:** The Accountants will discharge duties assigned to the Accounts Officers as per appendix 4 where there are no post of A.O./A.A.O. in the Office/Department. His other duties in particular are given below (i) To prepare Budget estimates

- of receipt and expenditure, and to assist in the allotment of funds, the control of expenditure, the realisation of revenue, receipts and the scrutiny of proposals for new items/expenditure.
- (ii) to assist in the timely preparation and submission of financial statements and proforma accounts including trading, manufacturing and profit and loss account and other returns as are required to be submitted to the Government/Audit.
 - (iii) To check the cash book, completely with supporting vouchers receipts and receipted challans alongwith totals, opening and closing balances.
 - (iv) to exercise check over the departmental receipts and see that there is no laxity in assessment or fixation of demands, delay/leakage in realisation of the revenue receipts and defects, in the procedure followed, any serious delay in collection shall be brought immediately to the notice of the Head of the office.
 - (v) to conduct internal check in respect of the all the offices under the Controlling Authority. During the Inspection he will also see that the accounting procedure is followed properly, all the financial returns are rendered properly and disposal of inspection reports of Accountant General, clearance of audit objections, and investigations of embezzlement cases are carried out promptly.
 - (vi) to ensure that details of cash balances are invariably worked out monthly and recovery/adjustment of advances given out of permanent advance out of advance/imprest/temporary advance or drawn an advance bill, etc., is done timely not later than four weeks of the payment or within the period fixed in any particular case and unspent balances refunded. In case of failure, recovery alongwith interest as prescribed in rules is made from salary bills.
 - (vii) to ensure maintenance of Register of Advance & Adjustments for petty advances as also for advances drawn on advance bill to watch adjustment of advances drawn an advance bill under Chapter XI and to ensure that detailed bills are prepared within the fixed period and sent to Controlling Officer, wherever necessary.
 - (viii) to ensure maintenance of Register of Loans and Advances and preparation of Detailed Bill timely.
 - (ix) to check that the bills are prepared in accordance with the rules, orders, budget provision and competent sanction and the schedule of deductions are in prescribed form and the case of long term advances, insurance premium and Provident Fund deductions, name of the Government servants and the allotted account numbers are correctly noted so as to prevent missing credits to examine purchase cases & all financial matters.
- (4) **Duties in Secretariat :** In a Section of the Secretariat where there is no Superintendent and the accountant is posted there, his duties for the purpose will be those as defined under para 10 of the Secretariat Manual and other instructions issued by O&M Department, i.e. general supervision of the staff, submissions of timely returns, and statements, etc., in addition to his own duties defined above. In cases where there are Superintendents as well as Accountants in a particular section/department, the Accountants are responsible for the duties entrusted to them by the officer in particular branch. He will supervise the work of his own Branch and deal with the cases bearing important financial character and submit the same to the officer concerned direct. Matters of routine nature concerning his branch will be disposed off by him provided the officer-in-charge concerned directs otherwise.
- (5) **Powers :** Where there are no Accounts Officers, the Accountant ¹[or Junior Accountant where there are no Assistant Accounts Officers & Accountants] will represent the Finance Department and be directly subordinate to the Head of the Office/Department concerned and even when his advise in any financial matter is not accepted, he should carry out the orders of the Head of office/department. In case where inspite of his honest attempts, he has not been able to secure financial regularity either for paucity of staff or for want of co-operation or
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1. Inserted vide Circular No. 35/97 dated 3.11.1997.

other difficulties, such item should be noted in a register which should be maintained by him and an abstract of which should be furnished by him and an abstract of which should be furnished by him every month to the Finance Department and Director of Treasuries and Accounts, Rajasthan, Jaipur. This Register should also include cases of reference where the Head of the Office/Department has not accepted his advice.

- (C) **Junior Accountant:** (1) **Object of Posting :** The Junior Accountants are posted to assist the Departmental Officers/heads of offices in accounts and financial matters, to secure financial regularity by observance of rules and orders of the Government and to maintain departmental accounts in proper manner and keep them upto date.
- (2) **Status :** The Junior Accountant should be treated as a Senior Member of the Ministerial staff of the office. He will not be put to work under the Office Assistant or U.D.C.
- (3) **Duties and Responsibilities :** No exhaustive list of duties to be allotted to Junior Accountants, can be laid down precisely in view of multiplicity of functions of various departments and their subordinate officers, however, Junior Accountants are required to perform duties mainly relating to accounts, audit, budget, inspections, etc., normally done by Accounts Personnel. Following type of work should ordinarily not be taken from Junior Accountants:-
- (i) Receipt and despatch of papers
 - (ii) Typing
 - (iii) ¹[xxxxxxxx]
 - (iv) Store Keeper
 - (v) Record Keeper
 - (vi) Librarian
- He will be responsible in respect of :-
- (i) Checking of all kind of bills.
 - (ii) Complete checking of each entry made in the Cash books with supporting vouchers, receipts and received challan, vouchers its totals, opening and closing balances.
 - (iii) Dealing of Inspection/audit reports.
 - (iv) Draft paras and objection book items.
 - (v) Preparation of pension cases.
 - (vi) Maintenance of all prescribed Accounts Registers, Compilation and preparation of Monthly accounts/statements/returns including proforma/trading, profit and loss account and balance sheets.
 - (vii) Scrutiny of purchase cases.
 - (viii) Preparation of Budget estimates/revised estimate and ancillary work.
 - (ix) Maintenance of Register of Loans and Advances, etc.
 - (x) Reconciliation of Receipts and expenditure and ancillary work.
 - (xi) Any other duties as may be assigned from time to time.
- ²[xxxxxxxxxx]

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- 1. The word "Cashier" deleted vide Cir. No. 26/2007 dated 5.12.2007.
 - 2. The existing three paragraph deleted vide Cir. No. 26/2007 dated 5.12.2007 -

"Duties prescribed above are of normal nature. These can be supplemented and modified by the respective Heads of Department/Offices in accordance with specific needs/requirements of the Department/Office concerned.

The Junior Accountants shall not ordinarily prepare bills, in offices where there is only one Junior Accountant, the bills shall be prepared by LDC's/UDC's and checked by the Junior Accountant.

In exceptional cases where Head of office has no option, he may direct him to prepare the bill and the Junior Accountant shall comply."

Appendix-6

RULES REGARDING THE DESTRUCTION OF ACCOUNTS RECORD IN OFFICES RENDERING ACCOUNTS TO ACCOUNTANT GENERAL.

[See Rule 327(1)]

The destruction of records (including correspondence) connected with accounts is governed by the following rules and such other subsidiary rules consistent therewith as may, hereafter be prescribed by Government in this behalf, with the concurrence of the Comptroller and Auditor General of India:-

- (a) The following shall on no account be destroyed:-
 - (i) Records connected with expenditure which is within the period of limitation fixed by law.
 - (ii) Records connected with expenditure on Projects, scheme or Works not completed, although beyond the period of limitation.
 - (iii) Records connected with claims to service and personal matters affecting Government servant in the service.
 - (iv) Orders and sanctions of a permanent character, until revised.
- (b) the following shall be preserved for not less than the period specified against them:

S.No.	Description of Records	Present Form No.	Retention Period
1.	Budget Budget Estimates/ Revised/ Supplementary estimates, Register, Schedules, Application, Statements, Month Progress Reports, etc.	1,2,3,4,5,6,7, 8,9,10,11,13, 14,15,15,26,2 8,29,30,31	3Years
2.	Revenue (i) Statement showing remission of Revenue (ii) consolidated monthly statement of grants of land and alienation of land revenue	16,17	3Years
3.	Payment Slip on bill, Register showing expenses by Heads of account, Statement of Liabilities, Broad sheets, Compilation and Reconciliation Sheets with A.G.	18, 19,20,21, 22,23,24,27	3Years
	Bill Register, Bill transit Register	59,59A,120, 154	One Year after Audit of A.G.
4.	Bill for refund of deposit, Application for refund of lapsed deposit, etc.		

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Contingent Charges, Register of Detailed bills, Stock Register of Service Postage Stamps, Register showing Service Postage Stamps used and Balances	104,105,114, 115,116	One Year after Audit of A.G.
	Application for long term advances	157,158	One Year after Audit of A.G.
	Advice to treasury, Vouchers, pertaining to contingencies, Refunds, etc., Indent for Service Postage Stamps, Deposit repayment order and voucher, Detailed disbursement account of advances, Bill of P.F., Application for refund and lapsed deposit, challan/invoices for inter-departmental adjustment, Voucher for emergent petty advance out of permanent advance	106,107,108, 109,110,111, 112,113,117, 120,121,122, 125,154,172, 189	3 Year after Audit of A.G.
	Salary Bill along with Schedules of deductions, statements. increment certificate absentee statement indemnity Bond Last Pay Certificate, acquittance Rolls, etc.	62,63,64,65,66, 67,68,69,70,71, 75,76,77,78,79, 80,81,84,85,86, 87,87a,88,90, 92,100	35 Years
	Statement & Schedule of Income tax deductions	82,82a,83	One Year after Audit of A.G.
	Expenditure Sanction, Particular of accommodation allotted	86a	One Year after Audit of A.G.
	T.A. Bill	72,94,95,95a, 96,97	One Year after Audit of A.G.
	Register of Trunk Call, Register of grant	116	One Year after Audit of A.G.
	Perches cases Sale of Tender form register tender receipt register, tender notice, tender form etc ,	Sr New Form No1,2,3,4,5,6,7,	After completion of supply & refund of security deposit and one year after audit by A.G.
	Register of interest bearing deposits		Permanent
	Survey Report, Sale Account, Register of surplus, obsolete/Unserviceable stores		One Year after disposal
	Muster Roll		2 Years of payment and audit
	Estimates		One Year after Audit

S.No.	Description of Records	Present Form No.	Retention Period
	M.B.etc.		After completion of work and payment of final bill Refund of security deposit and one Year after audit by A.G.
	Documents relating to Contract and agreement	Sr.(New form No.8,9)	5 Years after the contract/agreement is fulfilled and 2 Years after audit by A.G. In case of audit objections, files and other documents shall not be destroyed till settlement of audit objection or review by Public Accounts Committee
	Cash Book Register for Watching Encashment of bills	48,49,50,173	15 Years
	Register of M.O./ cheques /drafts,etc. received	51	
	Register of payment by M.O. & Bank drafts	103	
	Ledger	54	
	Receipt Counterfoil	55,56,57	20 Years
	Cheque book counterfoil, party used/blank cheque books		Till audit and it is certified that they are no longer required
	Preliminary acknowledgement of the receipt of a cheque register	52	2 Years
	Register of cash Challan	58	
	Challan		Permanent
	Pass Book of P.D. Account	155	15 Years
	Loans and Advances individual ledger	156	Permanent
	Establishment		
	Register of Pay and allowances	73,74,93	3 Years
	Establishment Register	98,99,102	Permanent

S.No.	Description of Records	Present Form No.	Retention Period
	Register of Increments, T.A. Bill Register/ Register of Undisbursed Pay and Allowances		
	Annual certificate of deductions	55a	One Year
	No Demand Certificate	89	One Year
	Surety Bond for temporary Govt. servant		One Year after repayment of advance
	Application for leave, Casual Leave Register	45	One Year
	Attendance Register	159, 160	
	Leave Account and Service Book/ Roll, Register of Service Book	36,37,46, 190	3 Years after retirement or death and sanction of pension etc.
	Security bond given by Govt. servant		Permanent
	Fidelity Bond of Insurance Companies		2 Years
	Certificate of Transfer of Charge, Handing over/charge report	43, 44	One year
	Surety Bonds of Govt. servants		3 Years after the Bond ceases to be enforceable
6.	Grants-in-aid		
	Bond for grant-in-aid, utilisation certificate for grant-in-aid		3 Years after audit & expiry of period for which bond was taken
	Bill for grant-in-aid, bill for Scholarship/stipend	118, 119	3 Years after audit
	Register of Assets & Block Account of assets acquired out of Govt. grants		Permanent
7.	Loans and Advances		
	Bond for grant of loan, written undertaking for loans by Govt. companies, etc., utilisation certificate for loans		Permanent
	Annual statement of loans and advances, Bill		3 Years
	Bill for Loans and Advances		3 Years after audit

S.No.	Description of Records	Present Form No.	Retention Period
	Detailed Bill		3 Years after audit
	Register of Loans & advances Register of irrecoverable Loans and Advances		Permanent
8.	General		
	Pass Book of P.D.Account	155	Permanent
	Application for advances, etc.	157, 158	One year
	Stock register for Stationery	161	One year after audit
	Indent for issue of Stores		
	Dead Stock Register	162	Permanent
	Register of Misappropriation etc.	163	Permanent
	Register of Caution Money Deposit		2 years after deposit
	Register of Deposit & Repayments	171	Permanent
	Register of Recoveries	60	2 years after audit and all recoveries made
	Register of Special recoveries	61	Permanent
	Register of Buildings		Permanent
	¹ [Files and record relating to long term loans and advances to the Government servant in connection with purchase/construction of house, repair of a house, purchase of motor conveyance	-	Issue of "no-dues certificate" after full recovery of loans and advances with interest and audit of accounts by A.G. or issue of P.P.O. by the pension department, whichever is earlier.]

- Note :** (a) Before any salary bill are destroyed, the service as recorded in the service books or service rolls (as the case may be) shall be verified.
- (b) Where a minimum period after which any record may be destroyed has been prescribed, Heads of departments may order in writing the destruction of such records in their own and subordinate offices on the expiry of that period counting from the last day of latest official year covered by the record.
- (c) Heads of Departments shall be competent to sanction the destruction of such other records in their own and subordinate offices as may be considered useless, but a list of such records as properly appertain to the accounts audited by the Indian Audit and Accounts Department shall be forwarded to the Accountant General for his concurrence in their destruction before the destruction is ordered by the Head of the Department.
- (d) Full details shall be maintained permanently in each office of all records destroyed from time to time.

1. Inserted vide Circular No. 24/96 dated 26.7.1996.

- Instructions:**
- (1) The retention period specified above in the case of a file is to be reckoned from the years in which the file is closed (i.e. action thereon has been completed) and not necessary from the Year in which it is recorded.
 - (2) In the case of records other than files, e.g., register, the prescribed retention period will be counted from the Year in which it has ceased to be current.
 - (3) In exceptional cases, a record may be retained for a period longer than that specified, if it has certain special features or such a course is warranted by the particular Head of Department.
In no case, however, will a record be retained for a period shorter than that prescribed.
 - (4) If a record is required in connection with the disposal of another record the former will not be weeded out until after all the issues raised in the later have been finally decided, even though the retention period marked on the former may have expired in the meantime. In fact, the retention periods initially marked on such records should be consciously reviewed and, where necessary, revised suitably.

APPENDIX-7

LIST OF FORMS
[See rule 327 (2)]

List of Forms	Rule no.	Present Form No.	New Form no.
Register of Expenses by Head of account	11(1)	19	1
Monthly statement of Liabilities & Commitments	11(2)	27	2
Broad sheet for watching receipt of Account	11(3)	21	3
Compilation and Reconciliation sheet	11(3)	22	4
Statements of Reconciliation of Accounts with A.G	11(3)	23	5
Register of Mis-appropriation etc.	20(7)	163	7
Monthly progress report of the collection of revenue	27(2)32	13-14	8-9
Statement of errors of Classification of Revenue	28(4)	15	10
Statements showing remission of Revenue Realised to A.G.	39(1)	16	11
Receipt of cheque received	44(1)(i)	52	12
Receipt (General)	45(1)	55	13
Receipt (Education Department)		56	14
Challan	46(3), 54(2)	57	15
Cash Book (General)	48(i)	48	16
Cash Book (Others)	50(iii)	50	17
Register of Money Orders, Cheques, Drafts, etc. received	48,50(iv)	51	18
Duplicate key Register	53(3)	51	19
Register of Payments made by Money Orders/Bank Drafts,etc.	80(11)	103	21
Bill Register	83	59	22
Slip to accompany bills	84(1)	18	23
Bill transit Register	84(2)	59-A	24
Register for watching encashment of bills	(84)3	173	25
Voucher for petty contingent charges	(89)2	107	26
Certificate of Transfer of charge (Collector & Treasury Officer)	128(2)	43	28
-do- (Others)	128(3)	43A	29
Handing over/Charge Reports	129	44	30
Leave Account	133(2)	46	31
Service Book	134(1)	36	32
Service Roll	134(1)	37	33
Register of Service Book/ Rolls	134(3)	190	34
Last Pay Certificate	145	62	35
² [Salary Bill	150(1)	76	36
¹ [Salary Arrear Bill	150(1)	76	36A
¹ [DA Arrear Bill	150(1)	76	36B
¹ [Surrender Bill	150(1)	76	36C
¹ [Surrender Arrear Bill	150(1)	76	36D

List of Forms	Rule no.	Present Form No.	New Form no.
¹ [Bonus Bill	150(1)	76	36E
¹ [Leave Encashment Bill	150(1)	76	36F
¹ [Leave Encashment Arrear Bill	150(1)	76	36G
¹ [Salary Bill - Reverse Deputation	150(1)	76	36H
¹ [Salary Bill - Re-employment : Fix Pay	150(1)	76	36I
¹ [Salary Bill - Re-employment : Pay Minus Pension	150(1)	76	36J
¹ [Pay/Honorarium Bill : Govt. Employee	150(1)	76	36K
¹ [Pay/Honorarium Bill : Nominated Members/Authority	150(1)	76	36L
¹ [Medical Bill	191	76	36M
¹ [Medical - Advance Bill	206(c)(6)	76	36N
¹ [Medical - Advance Adjustment Bill	206(c)(6)	76	36O
⁶ [Interest Subvention on House Building Advance	141(1), 150(1)	-	36 P]
⁶ [Interest Subvention on Conveyance Advance.	141(2), 150(1)	-	36 Q]
Establishment Register	150(5)	74	37
Certificate of House rent allowance by Head of Office	150	84	38
Certificate of House rent allowance by Govt. servant	150 Note	85	39
Absentee Statement	154	90	40
Periodical Increment Certificate	155	92	41
Register of Increments	155	93	42
Schedule of Income tax deductions	158(1)	82	43
Schedule of Income tax calculations	158(2)	83	44
Certificate of Income tax (form 16 of I.T. Rules)	159	82A	45
Particulars of Accommodation allotted to government servant	160(1)(ii)	86A	46
Schedule of House/Furniture/Garden Rent recoveries	160(ii)	86	47
Register of Special Recoveries	162(6)	61	49
Schedule of other deductions	162(6)	88	54
Schedule of deductions of GPF/Loan	165(2)	77	52
Schedule of Recoveries of Long Term Loan & Advances	165(iv)	87	54
Register of Recoveries	174	60	59
Annual Certificate of Deductions	177(1)	55A	60
² [T.A.Bill	189(1),203(10)	94,95	65
¹ [TA - Advance Bill	189(1), 203(10)	94, 95	65A
¹ [TA - Advance Adjustment Bill	189(1), 203(10)	94, 95	65B
¹ [LTC Bill	205	94, 95A	65C
¹ [LTC Bill - Advance	205	94, 95	65D
T.A.Bill Register	189(2)	98	66
T.A.Bill Register for countersignature	189(4)	99	67
Acquittance Roll	193(1)	100	68
Register of undisbursed Pay & allowances	194	102	69
No dues Certificate	195(2)	89	70
Indemnity bond for Payment of arrear claims	197	63	71
Schedule of Recovery of Festival advance	206D(10), 10(b,c)	87-A	74
Register of watching recovery of Festival advances	10(c)	185A	75

List of Forms	Rule no.	Present Form No.	New Form no.
² [GPF/SI/NPS -Loan/Advance/Claim/Refund Bill	206E(2)	125	76
Salary bill of Assembly	208(2)	71	77
Schedule of deductions	208(2)	71	78
TA Bill of Assembly/Speaker	208(4)	72	79
Register of Travelling Allowances for MLAs	208(4)(iii)	72B	80
Bill of allowances Payable to inmates of zenana Deori and Rajmatas	209	69	81
Acknowledgement of Permanent Advance	212(g)	189	82
Advice for contingent bill	217(2)	106	83
² [Contingent Bill (FVC)	219	108	84
² [Abstract Contingent Bill	219	109	85
² [Detailed Contingent Bill	219	110	86
Register of Detailed Bill Passed by Controlling officer	219(iv)	105	88
Acknowledgement for making advances	221(1)	172	89
Register of Contingent expenditure	222(1)	104	91
Bill for Service Postage stamps	225(1)(i)	112	92
Indent for Service Postage stamps	225(1)(i)	113	93
Stock register of Service Postage stamps	225(1)(iii)	114	94
Register showing postage stamps used and their balances	225(1)(ii)	115	95
Register of Trunk Calls	226	116	96
² [Revenue Refund Bill	255(ii)	117	100
² [VAT Refund Bill	255	-	100A
Register of Deposits and Repayments	263(1)(a)	171	102
² [Deposit Repayment Bill	263(c)	120	103
Pass Book	264(1)(v)	155	104
² [Refund of Lapse Deposit Bill	265(3)	154	105
Bond for Grant –in- aid	280(5)(i)	-	106
² [Grant In Aid Bill/Contribution etc.	287(a)	118	110
³ [RIPS-2010 Subsidy Bill For Investment Subsidy	287(a)(1)		110A]
³ [RIPS-2010 Subsidy Bill For Employment Generation Subsidy	287(a)(1)		110B]
³ [RIPS-2014 Subsidy Bill For Investment Subsidy	287(a)(1)		110C]
³ [RIPS-2014 Subsidy Bill For Employment Generation Subsidy	287(a)(1)		110D]
⁵ [For Payment of SNA-SPARSH	287(a)(1)		110E]
Register of grants-in-aid	287(c)	-	111
² [Scholarship/Stipend Bill	291(1)	119	112
¹ [Stipend Bill (For Resident Doctor(s) (Govt. employee)	291(1)	-	112A
Bond for grant of Loan	297(i)(v)	-	113
Register of irrecoverable loans and advances written off	303(2)	187	115
Bill for Loans & Advances	304(2)	121	116

List of Forms	Rule no.	Present Form No.	New Form no.
Register of Loans & Advances	304(4)	185	117
Annual statement of loans and Advances	305(3)	188	118
Detailed bill for loans and advances	305(4),310	122	119
⁴ [e-kuber adjustment challan for rejected/failed transactions (Initiated by Treasury/sub-Treasury)	165 (8)		120
request for payment of e-kuber unsuccessful/failed transaction (Initiated by DDO)	165 (8)		120-A
e-Advice for payment of e-kuber unsuccessful/failed transaction (Initiated by TO/STO)	165 (8)		120-B
Adjustment bill for e-kuber uncredited items (Initiated by DDO)	165 (8)		120-C
Miscellaneous Bill for e-kuber uncredited items (Initiated by Treasury/sub Treasury)	165 (8)		120-D
e-Kuber Miscellaneous Bill for rejected and unpaid payments	165 (8)		120-E
Control Register of Transactions Rejected by RBI	165 (8)		120-F
Schedule of amount booked under Suspense Head 8658-00-139-00-00	165 (9) (B)		121
Schedule for NEFT/ RTGS to RBI	165 (9) (B)		121-A
Register to be maintained by DDO for Filing of GSTR-7.	165 (9) (A)		121-B
Bill for GST TDS	165 (9)(B)		121-C]

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- 1.Inserted vide Circular No.12/2016 dated 4.10.2016 (effective from 1.1.2017)
 - 2.Substituted vide Circular No.12/2016 dated 4.10.2016 (effective from 1.1.2017)
 3. Inserted by order No.F.1(2)FD/GF&AR/2005 dated 18.1.2018 with immediate effect.
 4. New Forms No. 120 to 121-C added by order No.F.1(4)FD/GF&AR/2006 dated 10.8.2020.
 - 5.Inserted vide Order No.F.1(2)FD/GF&AR/2005 Pt.1 dated 16.08.2023.
 - 6.Inserted vide Circular No. 04/2025 dated 17.03.2025.

APPENDIX - 8
List of Heads of Departments
(See Rule 2-xvii)

1. Advocate General.
2. Chairman Board of Revenue, Rajasthan, Ajmer.
3. ⁶[Principal Chief Conservator of Forests & Head of Forest Force, Rajasthan, Jaipur.]
4. ⁴[Chief Engineer-cum-Additional Secretary, P.W.D. Rajasthan, Jaipur.]
5. ⁷[Chief Engineer, Water Resources, Rajasthan, Jaipur.]
6. ¹[Commissioner Industries, Rajasthan, Jaipur.]
7. Chief Electoral Officer, Rajasthan, Jaipur.
8. Chief Secretary, Government of Rajasthan, Jaipur.
9. Additional Commissioner, Sales Tax & Agricultural Income Tax Rajasthan, Jaipur.
10. Director of College Education, Rajasthan, Jaipur.
11. Director of Medical & Health Service, Rajasthan, Jaipur.
12. Director of Mines & Geology, Rajasthan, Udaipur.
13. Director of Agriculture, Rajasthan, Jaipur.
14. Food Commissioner cum Secretary to Government of Rajasthan, Jaipur.
15. Commissioner, Rural Development and Panchayati Raj Department, Rajasthan, Jaipur.
16. ⁸[Director General of Police, Rajasthan, Jaipur.]
- 5[17. Director General and Inspector General of Prisons, Rajasthan, Jaipur.]
18. Inspector General of Registration & Stamps, Rajasthan, Ajmer.
19. Jagir Commissioner, Rajasthan, Jaipur.
20. Labour Commissioner, Rajasthan, Jaipur.
21. Legal Remembrancer.
22. ² [Deleted].
23. Registrar, Co-operative Societies, Rajasthan, Jaipur.
24. Settlement Commissioner, Rajasthan, Jaipur.
25. Director of Printing & Stationery, Rajasthan, Jaipur.
26. Manager, Ganganagar Sugar Factory, Ganganagar.
27. ³[Direct or, Secondary Education, Rajasthan, Bikaner.]

1. Substituted vide Circular No.28/97 dated 12.9.97 for - 'Director, Industries, Rajasthan, Jaipur'.
2. Deleted existing entry - 'Member, Industrial Tribunal' vide Circular No.15/98 dated 27.8.1998.
3. Sub. vide Cir. No.8/98 dt.28.4.98 for -'Director of Primary and Secondary Education, Rajasthan, Bikaner'.
4. Sub. vide Cir. No.8/2009 dt.05.05.2009 for - ' Chief Engineer, P.W.D. Rajasthan, Jaipur.:
5. Sub. vide Cir. No.242012 dt.31.07.2012 for -' Director and Inspector General of Prisons, Rajasthan, Jaipur."
6. Sub.vide Cir.No.36/2012 dt. 13.12.2012 for - Principal, Chief Conservator of Forests, Rajasthan., Jaipur.
7. Substituted vide Circular No.06/2017 dated 24.4.2017 - " Chief Engineer, Irrigation Rajasthan, Jaipur."
8. . Substituted vide Circular No.08/2018 dated 24.7.2018 - "Director General and Inspector General of Police, Rajasthan, Jaipur."

28. Director, Technical Education, Rajasthan, Jodhpur.
29. Director of State Insurance & Provident Fund, Rajasthan, Jaipur.
30. Commissioner, Devasthan, Rajasthan, Udaipur.
31. Director of Consolidation of Holdings.
32. 1[Deleted].
33. 2[Deleted].
- 5[34. Director, Animal Husbandry, Rajasthan, Jaipur].
35. Chairman, Board of Technical Education, Rajasthan, Jodhpur.
36. Chief Engineer, I.G.N.P., Bikaner.
37. 8[Deleted]
38. Commissioner, Colonisation, Rajasthan, Bikaner.
39. Chairman, Rajasthan Panchayat Samities & Zila Parishad Service Selection Commission.
40. Joint Development Commissioner (Panchayats).
41. Director, Treasuries & Accounts, Rajasthan, Jaipur.
42. Director, Local Fund Audit Department, Rajasthan, Jaipur.
43. Principal, M.B.M.EngineerCollege, Jodhpur.
44. Secretary, Indira Gandhi Nahar Board, Rajasthan, Jaipur (in respect of Board's Officer).
45. Chairman Indira Gandhi Nahar Board, Rajasthan, Jaipur.
46. Administrator, Indira Gandhi Nahar Project, Rajasthan, Jaipur.
47. Superintendent, Census Operations, Rajasthan, Jaipur.
48. Secretary, Rajasthan Legislative Assembly, Rajasthan, Jaipur.
49. Member, Appellate Tribunal, Transport Department, Rajasthan, Jaipur.
50. Chief Accounts Officer, Indira Gandhi Nahar Project, Rajasthan, Bikaner.
51. 3[Deleted].
- 7[52. Secretary to the Government, Disaster Management and Relief Department, Rajasthan, Jaipur.]
53. Director of Colonisation, Chambal Project, Kota.
54. Principal, RajasthanCollege, Jaipur.
- 9[55. Chief Engineer (Urban & NRW), PHED, Jaipur.]
56. Principal & Controller of Associates Group of Hospitals, Jaipur/Bikaner/Ajmer/Jodhpur/Kota/ Udaipur.
57. Chief Mining Engineer, Palana Lignite Mining Board, Bikaner.
58. 6[Deleted].
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1. Deleted vide Circular No. 11/2007 dated 6.6.2007 "Director Manpower and Gazetteers-cum-Dy.Secretary, Rajasthan, Jaipur. which was Substituted vide Circular No.19/98 dated 30.11.1998 for - 'of District Gazetteers'.
2. Deleted existing entry - 'Chief Accounts Officer, Chambal Project, Kota' vide Circular No.15/98 dated 27.8.98.
3. Deleted existing entry - 'Dean, Rajasthan College of Agriculture, Udaipur' vide Circular No.15/98 dated 27.8.98.
4. Inserted vide Circular No.61/93 dated 31.12.1993.
5. Sub.vide Cir. No. 20/2001 dated 5.7..2001 for - 'Director, Livestock & Dairy Development Department'.
6. Deleted existing entry - 'Director of Sheep & Wool, Rajasthan, Jaipur' vide Cir.No. 10/2001 dated 19.4.2001.
7. Substituted vide Circular No. 12/2015 dated 11.8.2015 for - Relief Commissioner cum Secretary to Government, Rajasthan, Jaipur and again substituted vide Circular No.17/2025 dated 08.09.2025 for - Secretary to Government, Disaster Management and Relief Department and ex-officio Director, Civil Defence, Rajasthan, Jaipur.
8. Deleted vide Circular No.06/2017 dated 24.4.2017 - "Second Chief Engineer, Irrigation, Rajasthan, Jaipur."
9. Substituted vide Circular No. 07/2025 dated 15.04.2025 for - "Chief Engineer 4[(H.Q.)] P.H.E.D., Rajasthan, Jaipur."

59. ¹[Deleted]
60. All Collectors.
61. Excise Commissioner, Rajasthan, Udaipur.
62. Commissioner, Commercial Taxes, Rajasthan, Jaipur.
63. Deputy Director Ganeral, N.C.C., Rajasthan, Jaipur.
64. ⁴[Director, Bhasha & Pustkalaya Vibhag].
65. ⁵[Deleted].
66. ⁹[Director General, Home Guards, Rajasthan, Jaipur.]
67. ⁶[Deleted].
68. Secretary, Board of Technical Education, Rajasthan, Jodhpur.
69. Secretary to Governor of Rajasthan, Jaipur.
70. Chief Town Planner & Architectural Advisor, Rajasthan, Jaipur.
71. Chairman, Regional Transport Authority.
72. ²[Additional Chief Electoral Officer, Rajasthan, Jaipur].
73. ⁸[Chief Conservator of Forest, Kota.]
74. ³[Deleted].
75. Commissioner Rehabilitation Department, Rajasthan, Jaipur.
76. Director of Ayurved, Rajasthan, Ajmer.
77. Area Development Commissioner, Chambal Command Area, Kota.
78. State Liasion Officer, Jodhpur.
79. Civil Administrator with Head Quarters at Gadra Road.
80. ⁷[Chief Engineer (Building) P.W.D. Rajasthan, Jaipur.]
81. Director, Urban Lands & Buildings Taxes Department, Rajasthan, Jaipur.
82. Commissioner & Secretary to Government, Irrigation & Power Department, Rajasthan (in respect of the Office of the M.P.Rajasthan Inter-State (I&P) Control Board, Kota).
- ¹⁰[83. Commissioner & Special Secretary SEE-cum-M.D., RSLDC, Rajasthan, Jaipur.]
84. Transport Commissioner, Rajasthan, Jaipur.
85. Secretary, M.P.Rajasthan Inter-State(I&P) Control Board, Kota.
86. Financial Advisor M.P.Rajasthan Inter-State (I&P)Control Board, Kota.
87. Director, Dairy Development, Rajasthan, Jaipur.

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1. Deleted existing entry - 'Principal S.P.Medical College, Bikaner' vide Cir. No.9/98 dated 28.4.98.
2. Sub. vide Cir. No.25/94 dated 25.5.94 for - 'Additional Chief Electoral Officer-cum-Additional Director, Elections, Rajasthan, Jaipur' and again sub. vide Cir. No.8/98 dated 28.4.98 for - 'Deputy Secretary to Government-cum-Joint Chief Electoral Officer' again substituted vide Circular No.8/2014 dated 13.8.2014 for - Joint Chief Electoral Officer, Rajasthan, Jaipur.
3. Deleted existing entry - 'Director, Chambal Development, Kota' vide Cir. No.15/98 dated 27.8.98.
4. Sub.vide Cir. No.7/2001 dated 22.2.2001 for - 'Director, Bhasha Vibhag, Rajasthan, Jaipur'.
5. Deleted existing entry - 'Director, Regional Transport Survey, Rajasthan, Jaipur' vide Cir. No. 15/2001 dated 19.6.2001.
6. Deleted existing entry - 'Additional Director of Sheep and Wool Department, Rajasthan, Jaipur' vide Cir. No. 10/2001 dated 19.4.2001.
7. Sub.vide Cir. No.8/2009 dated 08.05.2009 for -'Chief Engineer, Public Works Department (Roads-I) Rajasthan, Jaipur.'
8. Sub.vide Cir.No.36/2012 dt. 13.12.2012 for - Director of Projects (Forests) Rajasthan, Kota.
9. Sub.vide Cir.No.08/2015 dt. 1.06.2015 for - Director, Civil Defence and Commandant General, Home Guards, Rajasthan, Jaipur.
10. Sub.vide Cir.No.04/2018 dt. 06.02.2018 for -Director of Employment, Rajasthan, Jaipur.

⁵[88. Principal Secretary/Secretary to Government, G.A.D.(in respect of Motor Garages & Circuit Houses),
Rajasthan,Jaipur.]

89. Director of Tourism & Art & Culture Department, Rajasthan, Jaipur.

90. ¹⁰[Deleted]

91. Director of Prosecution, Rajasthan, Jaipur.

92. Secretary, Special Schemes Organisation and I.R.D., Rajasthan, Jaipur.

93. ⁷[Chief Engineer (West), Command Area Development Rajasthan, Bikaner.]

¹[Note:- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

94. Chairman, Rajasthan Civil Service Appellate Tribunal, Rajasthan, Jaipur.

95. Compensation Commissioner, Board of Revenue, Rajasthan, Ajmer.

96. ⁶[Chief Conservator of Forest, Jodhpur.]

97. Resident Commissioner, Rajasthan, New Delhi.

98. ⁴[निदेशक अल्प बचत विभाग एवं पदेन निदेशक राज्य लाटरी विभाग एवं शासन उप सचिव, राजस्थान, जयपुर। ,

99. Commissioner, Prohibition Department, Rajasthan, Jaipur.

¹³[100. Deleted]

101. Secretary, Rajasthan Lokayukta Sachivalaya, Rajasthan, Jaipur.

102. ²[Deleted].

103. Secretary, Rajasthan Public Service Commission, Ajmer.

104. Director, Mobile Surgical Unit, Rajasthan, Jaipur.

105. Director, Agriculture Marketing, Rajasthan, Jaipur.

106. ⁸[Director General, H.C.M.RajasthanState Institution of Public Administration, Rajasthan, Jaipur.]

107. Additional Chief Engineer, Irrigation, Jaipur.

108. ¹¹[Additional Chief Engineer, Water Resources Zone, Udaipur.]

109. Additional Chief Engineer, CAD, IGN.P., Bikaner.

¹[Note:- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

110. ³[Deleted].

111. ¹²[Additional Director General of Police, Training, Rajasthan, Jaipur.]

⁹[112. Inspector General of Police-I, Anti Corruption Bureau, Rajasthan, Jaipur.]

1. Added vide Circular No.13/95 dated 17.4.1995.

2. Deleted existing entry- 'Officer on Special Duty cum Joint Secretary M.P.Rajasthan Inter-State (I&P) Control Board, Kota' vide Cir. No.15/98 dated 27.8.98.

3. Deleted existing entry - 'Addl. Chief Engineer, CAD, C.P. Kota' vide Cir. No.23/96 dated 19.7.1996.

4. Substituted vide Circular No. 23/2002 dated 7.12.2002 for - Director, Small Savings, Rajasthan, Jaipur.

5. Substituted vide Circular No. 1/2008 dated 28.1.2008 for - Special Secretary to Government, G.A.D.(in respect of Motor Garages & Circuit Houses), Rajasthan,Jaipur.

6. Sub.vide Cir. No.36/2012 dated 13.12.2012 for - Director, Desert Afforestation and Pasture Development, Jodhpur.

7. Sub.vide Cir. No.2/2013 dated 17.1.2013 for - Chief Engineer, Indira Gandhi Nahar Project Command Area Development Rajasthan, Bikaner.

8. Sub.vide Cir. No.15/2016 dated 25.11.2016 for - Director, H.C.M.RajasthanState Institution of Public Administration, Rajasthan, Jaipur.

9. Sub.vide Cir. No.1/2017 dated 23.1.2017 for -Special Inspector General of Police (Anti Corruption Department) Rajasthan, Jaipur.

10. Deleted vide Circular No.06/2017 dated 24.4.2017 - " Chief Engineer, Mahi Project, Banswara."

11. Substituted vide Circular No.06/2017 dated 24.4.2017 - " Additional Chief Engineer, Irrigation, Udaipur."

12. Substituted vide Circular No.08/2018 dated 24.7.2018 - "Special Inspector General of Police (Training, Technical & Rules) Rajasthan, Jaipur.."

13. Deleted existing entry "Chief Coordinator, Public Health Engineering Department (World Bank assisted projects), Jaipur" vide Circular No. 07/2025 dated 15.04.2025.

113. Secretary, Rajasthan Water Supply & Sewerage Management Board, Jaipur.
- ⁴[114. Commissioner, Social Justice and Empowerment Department Rajasthan, Jaipur.]
- ⁸[115. Deleted]
116. Commissioner, State Enterprises Department, Rajasthan, Jaipur.
117. Director, Fisheries, Rajasthan, Jaipur.
118. Dy.Secretary cum-ex-officio Director, Land, Rajasthan, Jaipur.
119. Financial Advisor & Chief Accounts Officer Rajasthan Water Supply & Sewerage Management Board, Jaipur.
120. Special Secretary to Government (2) Department of Personnel (For Karmik 'Kha' & 'Ga' Secretariat), Jaipur.
- ⁷[121. Principal Secretary/Secretary G.A.D.(Delhi)]
- ¹[122. Director, Sainik Welfare Department, Rajasthan, Jaipur.]
123. Director, Pension Department, Rajasthan, Jaipur.
- ⁶[124. Chief Engineer Project, Public Health Engineering Department, Jodhpur.]
- ⁹[125. Deleted]
126. Presiding Officer, RajasthanState Cooperative Tribunal-cum-Motor Vehicle Accident Claim Tribunal-cum-Agriculture Income Tax Appellate Tribunal, Jaipur.
127. Commissioner, Tribal Area Development Department, Udaipur.
128. Director-cum-Deputy Secretary to Government Information and Public Relations Rajasthan, Jaipur.
129. Director, Medical & Health Services (FW) Rajasthan, Jaipur.
130. Director (women's programme) and ex-officio-Deputy Secretary Rural Development & Panchayati Raj Department, Rajasthan, Jaipur.
131. Area Development Commissioner, I.G.N.P. Bikaner.
132. Addl.Chief Engineer and Director, Irrigation Management and Training Institute, Kota.
133. Chief Inspector of Factories & Boilers, Rajasthan, Jaipur.
134. Director of Science and Technology, Rajasthan, Jaipur.
135. Commissioner, Desert Development, Jodhpur.
- ²[136. Deleted].
- ¹⁰[137. Deleted]
- ⁵[138. Deleted].
- ³[139. All Divisional Commissioner Rajasthan.]
140. Secretary Cabinet (JL-NCC), Jaipur.

1. Substituted vide Circular No.28/97 dated 12.9.1997 for - 'Secretary Rajya Sainik Board, Rajasthan, Jaipur'.
2. Deleted existing entry - 'Judge Family Court, Jaipur/Ajmer/Jodhpur/Kota/Udaipur vide Cir.No.15/98 dated 27.8.98.
3. Substituted vide Circular No. 19/2005 dated 19.9.2005 for - Divisional Commissioner, Jaipur/Ajmer/Bikaner/Kota/Jodhpur/Udaipur.
4. Substituted vide Circular No. 8/2007 dated 13.4.2007 for - Director, Social Welfare Department, Rajasthan, Jaipur.
5. Deleted existing entry - Director of Women Welfare & Child Nutrition, Rajasthan, Jaipur 'vide Cir.No.17/2007 dated 13.7.2007.
6. Substituted vide Circular No. 6/2008 dated 30.4.2008 for - Chief Engineer, Public Health Engineering Department, Jodhpur.
7. Substituted vide Circular No. 9/2008 dated 3.6.2008 for - Controller, Rajasthan State Properties, Bikaner House, New Delhi.
8. Deleted existing entry -115. Director of Litigation, Law Department, Rajasthan, Jaipur vide Circular No.01/2025 dated 03.02.2025.
9. Deleted existing entry -125. Controller of Litigation, Jodhpur vide Circular No.01/2025 dated 03.02.2025.
10. Deleted existing entry -137. Controller of Litigation, Jaipur vide Circular No.01/2025 dated 03.02.2025.

141. Director, State Lotteries Rajasthan, Jaipur.
142. ¹[Deleted].
143. ¹³[Chief Engineer, Water Resources Zone, Jodhpur.]
144. ²[Director Information Technology and Communication Department, Rajasthan, Jaipur].
145. ³[Deleted].
146. ¹⁵[Inspector General of Police/Deputy Inspector General of Police, Planning, Modernization & Welfare, Rajasthan, Jaipur.]
147. Director cum Special Secretary, Indira Gandhi Panchayati Raj Sansthan, Rajasthan, Jaipur.
148. ¹¹[Chairman, Rajasthan Tax Board, Ajmer.]
149. Director of Horticulture, Rajasthan, Jaipur.
150. ⁴[Director General, Jawahar Kala Kendra, Rajasthan, Jaipur].
151. Director, Medical & Health Services (ESI) Rajasthan, Jaipur.
152. Director State Health Extension Education Information & communication Bureau Medical & Health Department, Jaipur.
153. Special Judge (S.C. & S.T.) Cases, Jaipur.
154. Director, Adult Education, Rajasthan, Jaipur.
155. Director, Watershed Development and Soil Conservation, Rajasthan, Jaipur.
156. ¹⁰[Chief Engineer, Investigation, Design & Research, Irrigation, Jaipur.]
157. ¹⁴[Chief Engineer, Water Resources (North), Hanumangarh.]
158. ¹²[Chief Conservator of Forest, Bikaner.]
- ⁵[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]
- ⁹[159. Deleted].
160. ⁶[Additional Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer].
161. Financial Advisor, IGNB, Jaipur.
162. Addl. Chief Engineer (Mech.) I.G.N.P., Bikaner.
163. Additional Chief Engineer, I.G.N.P., Bikaner.
164. ⁷[Director, State Forensic Science Laboratory, Rajasthan, Jaipur].
165. ⁸[Deleted].

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1. Substituted vide Cir.No.18/96 dated 22.5.96 for -'Addl.Chief Engineer, Bisalpur Irrigation Project,Jaipur.' and Deleted vide Circular No.06/2017 dated 24.4.2017 - " Chief Engineer, Bisalpur Project, Jaipur."
2. Substituted vide Cir.No.4/98 dated 18.2.98 for -'Director Computers Department, Rajasthan, Jaipur' and again substituted vide Circular No. 13/2002 dated 19 /7/2002 for "Director, Information Technology Department, Rajasthan, Jaipur".
3. Deleted existing entry - Director, Urology Department & Research Centre, SMS Medical College, Jaipur and Professor & Head of Department of Urology vide Circular No.8/98 dated 28.4.98.
4. Substituted vide Cir. No.8/98 dated 28.4.98 for -Director General, Jawahar Kala Kendra & Indira Gandhi Panchayati Raj Sansthan and Secretary to Govt. Art & Culture, Jawahar Kala Kendra & Rural Development and Panchayati Raj (Training) Department, Rajasthan, Jaipur.'
5. Added vide Circular No.13/95 dated 17.4.1995.
6. Substituted vide Cir. No.14/2001 dated 1.6.2001 for - 'Addl.Chief Engg., IGNP., Jaisalmer' and again substituted vide Circular No. 6/2015 dated 15.4.2015 for - Chief Engineer, Indira Gandhi Nahar Project, Jaisalmer.
7. Substituted vide Cir. No.5/96 dated 2.2.1996 for - 'Director, Forensic Science Laboratory, Jaipur' and again substituted vide Circular No. 23/2002 dated 7.12.2002 for - [Principal Director, Forensic Science Laboratory, Jaipur.]
8. Deleted existing entry -'Chief Engineer, PWD (Roads-II) Rajasthan, Jaipur vide Cir.No.15/2001 dt.19.6.2001.
9. Deleted vide Circular No. 19/2002 dated 25.10.02 for [Chief Conservator of Forest, Aravali Afforestation Project Rajasthan, Jaipur].
10. Substituted vide Cir. No.10/2005 dated 27.5.2005 for - " Addl. Chief Engineer Investigation Design & Research, Jaipur.
11. Substituted vide Cir. No.13/2008 dated 24.7.2008 for - " Chairman, Rajasthan Tax Tribunal, Ajmer".
12. Sub.vide Cir. No. 36/2012 dt. 13.12.2012 for - . Chief Conservator of Forest, IGNP, CAD, Bikaner.
13. Substituted vide Circular No.06/2017 dated 24.4.2017 - " Addl. Chief Engineer, Irrigation, Jodhpur Zone, Jodhpur. " and again substituted by Order dated 15.5.2023 for -"Additional Chief Engineer, Water Resources Zone, Jodhpur."
14. Substituted vide Circular No.06/2017 dated 24.4.2017 - "Chief Engineer, Irrigation, Hanumangarh."
15. . Substituted vide Circular No.08/2018 dated 24.7.2018 - " Inspector General of Police, Planning & Welfare Rajasthan, Jaipur ."

166. Director, Economics & Statistics Department, Rajasthan, Jaipur.
167. ¹[Deleted].
168. Registrar, Rajasthan High Court, Jaipur/Jodhpur.
169. ²[Deleted].
170. ¹⁰[Deleted].
171. Addl. Jagir Commissioner, Rajasthan, Jaipur.
172. Director, Archaeology & Museums, Rajasthan, Jaipur.
173. Chairman of the Board of Registration of Ayurvedic and Unani System.
174. ⁹[Director, Panchayati Raj Department, Rajasthan, Jaipur.]
175. ³[Commandants, National Cadet Corps, Rajasthan.]
176. Director, Local Bodies, Rajasthan, Jaipur.
177. Director of Social Welfare Department, Rajasthan, Jaipur.
178. Director of Colonisation, Hanumangarh.
179. District & Session Judges.
180. Director, Rajasthan Prachya Vidya Pratisthan, Rajasthan, Jodhpur.
181. Manager, Ayurvedic Pharmacies, Rajasthan, Ajmer.
182. Principal of Degree & Post-Graduate Colleges (excluding Ayurvedic Colleges).
183. Principal, Ford Foundation Training Centre at Chhatarapura (Kota).
184. ⁴[Deleted].
185. ⁵[Deleted].
186. ⁶[Deleted].
187. ⁷[Deleted].
188. ⁸[Deleted].

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1. Deleted existing entry - 'Member Secretary, State Law Commission, Rajasthan, Jaipur vide Circular No.19/98 dated 30.11.1998.
 2. Deleted existing entry -'Member Secretary of the Rajasthan State Backward Class Commission, Social Welfare Department, Rajasthan, Jaipur' vide Circular No.58/93 dated 24.11.1993.
 3. Substituted vide Cir.No.28/94 dated 17.6.94 for - 'Commandants, National Cadet Corps, Rajasthan,Jaipur.'
 4. Deleted existing entry - 'Superintendent, Gazetteers, Rajasthan, Jaipur' vide Circular No.19/98 dated 30.11.1998.
 5. Deleted existing entry - 'Superintendent of Ayurvedic Studies' vide Circular No. 16/98 dated 9.10.1998.
 6. Deleted existing entry - 'Dean, Veterinary College, Bikaner' vide Circular No.15/98 dated 27.8.1998.
 7. Deleted existing entry - 'Dean S.K.N.Agriculture Institute, Jobner' vide Circular No.15/98 dated 27.8.1998.
 8. Deleted existing entry - 'Officer on Special Duty in the Rajasthan College of Agriculture, Udaipur as delegated to the Principal, Veterinary College, Bikaner' vide Circular No.19/98 dated 30.11.1998.
 9. Substituted vide Circular No.2/2001 dated 15.1.2001 for -Chief Panchayat Officer'.
 - 10.Deleted existing entry - 'Project Manager, Rajasthan Agriculture Drainage Research Project Command Area Development, Kota vide Circular No.15/2001 dated 19.6.2001.

189. Special Education Officer Planning in respect of the following schemes:-
 (a) Multi-Purpose School and Higher Secondary Schools.
 (b) Central, Divisional & District Libraries.
 (c) Social Education.
190. Officer on Special Duty for the Rajasthan Colleges.
191. ¹[Deleted].
192. Colonisation Officer, Chambal Project, Kota.
193. Secretary Board of Revenue (Land Records) in regard of the live Stock Census Operations only.
194. Director, Rajasthan Sahitya Academy, Udaipur.
195. Director of Economical and Industrial Survey.
196. Director of Sanskrit Education, Rajasthan, Jaipur.
197. Principal, Addl. Extension Training Centre, Sumerpur.
198. ²[Principal, Polytechnics, Rajasthan].
199. ³[Survey Commissioner of Wakf].
200. Director Rajasthan Rajya Abhilekhagar, Rajasthan, Bikaner.
201. ⁴[Deleted].
202. ⁵[Deleted].
203. General Manager, Rajasthan State Roadways, Rajasthan, Jaipur.
204. ⁶[Chief Administrative Officer-cum-Dy.Secretary, State Enterprises(BPE)Rajasthan,Jaipur].
205. Principal, Physical Education College, Jodhpur.
206. Commandant, Detention Camp Deoli.
207. ⁸[Deleted].
208. Secretary, State Vigilance Commission, Rajasthan, Jaipur.
209. ⁹[Deleted]
210. Agriculture Engineer, Rajasthan Board of Agriculture Engineering.
211. ⁷[Deleted].
212. General Manager, Woolen Mills, Bikaner.
213. ¹⁰[Addl.Director, (Administration), H.C.M., Rajasthan State Institution of Public Administration Campus, Udaipur]

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1. Deleted existing entry 'Additional Commissioner, Colonisation, Bikaner' vide Cir.No.8/98 dated 28.4.98.
 2. Substituted vide Cir. No.18/94 dated 29.3.94 for - 'Principal Polytechnics, Rajasthan, Jodhpur'.
 3. Deleted existing entry vide Cir.No.21/99 dated 20.9.99 and inserted vide Cir.No.26/99 dated 19.11.99 and 27/99 dated 13.12.99 and again substituted vide Cir.No.11/2000 dated 3.4.2000.
 4. Deleted existing entry - 'Officer on Special Duty, Bikaner Medical College, Bikaner' vide Cir.No.8/98 dated 28.4.98.
 5. Deleted existing entry - 'Principals, Panchayat Samitis Kendras Jaipur, Jodhpur, Bikaner' vide Cir. No.23/97 dated 5.7.97.
 6. Substituted vide Cir. No.4/98 dated 18.2.98 for - 'Deputy Secretary to Government State Enterprise Department, Rajasthan, Jaipur'.
 7. Deleted existing entry - 'Director of Tourism, Rajasthan, Jaipur' vide Cir. No.15/98 dated 27.8.98.
 8. Deleted existing entry - 'Joint Director (Rural Industrialisation) Rajasthan' vide Cir. No.8/98 dated 28.4.1998.
 9. Deleted existing entry - Principal, Sadul Public School, Bikaner vide Cir. No.14/2006 dated 31.8.2006.
 10. Sub.vide Cir. No.15/2016 dated 25.11.2016 for - Addl.Director, H.C.M., RIPA, Campus, Udaipur.

214.¹⁰[deleted]

215. Addl.Director, Medical & Health Service, (Family Welfare) Rajasthan, Jaipur.

216. Addl.Director of Medical & Health Service, Rajasthan, Jaipur.

217. Project Manager, World Food Programme Scheme, IGNP, Jaipur.

218. ⁸[Dy.Secretary personnel "B" Department Government Secretariat, Jaipur in respect of Financial powers under GF&AR.]

219. Camp Commandant, East Pakistan Refugees, Camp, Deoli.

220. ⁵[Deleted].

221. Officer on Special Duty for regularisation of unauthorised conversion of Agricultural lands.

222. Addl.Registrar, Co-operative Societies, Rajasthan, Jaipur.

223. ⁷[Deleted].

224. ⁶[Principal, Government Ayurvedic College, Udaipur].

225. Secretary, Commission of Enquiry, Police Firing Incidence at Kota.

¹¹[226. Additional Director General of Police, Home Guards Headquarters, Rajasthan, Jaipur.]

227. Addl. Agricultural Production Commissioner (in respect of Half a Million Job Programme).

228. Director, Project Tribal sub-Plan Rajasthan,Jaipur.

229. State Health Transport Officer, Rajasthan, Jaipur.

230. Addl. Food Commissioner cum Dy.Secretary, Rajasthan, Jaipur.

231. Addl. Director, Medical & Health Services (ESI) Rajasthan, Jaipur.

232. Addl. Area Development Commissioner, I.G.N.P., Bikaner.

¹[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Bikaner and also as per administrative instructions as may be issued by him from time to time.]

233. Secretary Desert Development Commission, Rajasthan, Jodhpur.

234. Registrar, Rajasthan Civil Services, Appellate Tribunal Rajasthan, Jaipur.

235. Special Officer (Land Records) Colonisation Department, Bikaner.

236. ²[Deleted].

237. Additional Advocate General, Rajasthan, Jaipur.

238. ⁹[Deleted].

239. ³[Deleted].

240. ⁴[Judges of Industrial/Tribunal cum-Labour Courts/Labour Courts/Industrial Tribunal courts/M.A.C.T. Courts/Family Courts/Special Judges of Anti-corruption cases].

1. Added vide Circular No.13/95 dated 17.4.1995.

2. Deleted existing entry - 'Chief Camp Commandant, Rehabilitation Department, Barmer' vide Cir. No.8/98 dated 28.4.98.

3. Deleted existing entry - 'Additional Director, Agriculture Soil Conservation, Jodhpur' vide Cir. No.30/94 dated 6.7.94.

4. Substituted vide Circular No.16/98 dated 27.8.98 for - Judges of Industrial-cum-Labour Courts/M.A.C.T. Courts/Family Courts/Special Judges for anticurruption cases' .

5. Deleted existing entry - 'Addl. Colonisation Commissioner (Rehabilitiation Bikaner)' vide Cir.No.8/98 dated 28.4.1998.

6. Substituted vide Cir. No.16/98 dated 9.10.98 for - 'Principal Government Ayurvedic College, Jaipur/Udaipur'.

7. Deleted - 'Addl.Collector & Secretary, Mandi Development Committee Bikaner/Hanumangarh/Jaisalmer' vide Circular No.15/2001 dated 19.6.2001.

8. Substituted vide Circular No.15/2007 dated 7.7.2007 for - Dy.Secretary appointment 'A-1' Department Government Secretariat, Jaipur in respect of Financial powers under GF&AR.

9. Deleted vide Cir. No.36/2012 dated 13.12.2012 for - Director of Vigilance, Forest Department, Rajasthan, Jaipur.

10. Deleted vide Circular No. 3/2014 dated 22.4.2014 for - Dy.Inspector General of Police, Anti-Corruption, Rajasthan, Jaipur.

11. Substituted vide Cir.No. 5/2014 dated 6.5.2014 for -Deputy Commandant General, Home Guards-cum-Dy.Director Civil Defence and again substituted vide Circular No. 10/2015 dated 23.7.2015 for - अतिरिक्त महानिदेशक पुलिस, होम गार्ड्स एवं सिविल डिफेन्स]

241. Director, Arbi & Pharshi Research Institute, Tonk.
242. Director, State Institute of Educational Research and Training, Udaipur.
243. Addl. Area Development Commissioner, Chambal Command Area Development, Kota.
- ¹[Note :- The Officer will exercise these powers under the over all control of the Commissioner, CAD, Kota and also as per administrative instructions as may be issued by him from time to time.]
244. Deputy Secretary, Tribal Area Development Department, Jaipur.
245. Addl. Development Commissioner, Chambal Project, Kota.
246. Registrar, Board of Revenue, Rajasthan, Ajmer.
247. Superintendent, Sawai Man Singh Hospital, Jaipur.
248. ²[Additional Principal Chief Conservator of Forest (Development) Jaipur].
249. ³[Additional Principal Chief Conservator of Forest (Soil Conservation) Jaipur].
250. Chief Wild Life Warden, Rajasthan, Jaipur.
251. Superintendent, Shri Padampat Mother & Child Health Institute, Jaipur.
- ⁷[252. Director General and Director, Police Telecommunication, Rajasthan, Jaipur.]
253. Addl. Director, Primary & Secondary Education, Rajasthan, Bikaner.
254. Addl.Director, Medical & Health Services (Projects) Jaipur.
255. Superintendent, Zanana Hospital, Jaipur.
256. Superintendent, T.B.Chest Hospital, Jaipur.
257. Superintendent, Psychiatric Centre, Jaipur.
258. Superintendent, Associated Group of Hospitals Bikaner/Jodhpur/Udaipur/Ajmer.
259. ⁵[deleted].
260. Principal, Rajasthan State Flying School, Jaipur.
261. ⁴[Deleted].
262. ⁶[Inspector General Police/Deputy Inspector General Police, Range Jaipur/Ajmer/ Bharatpur/ Kota/ Udaipur/ Jodhpur/Bikaner/Pali/Banswara/Sikar.]
263. Dy.Inspector General of Police, R.A.C., Jodhpur.
264. ⁹[Director, State Crime Records Bureau, Rajasthan, Jaipur.]
265. ⁸[Additional Director General of Police, C.I.D. (C.B.)Rajasthan, Jaipur.]
266. Director, Rajasthan Police Academy, Jaipur.
267. All Distt. Superintendents of Police.
268. Superintendent Police G.R.P.Ajmer.

1.Added vide Circular No.13/95 dated 17.4.1995.

2. Substituted vide Circular No.14/95 dated 1.5.95 and again Sub.vide Circular No.29/2004 dated 20.12.2004.

3. Substituted vide CircularNo.14/95 dated 1.5.1995 and again Sub.vide Circular No.29/2004 dated 20.12.2004 again sub.vide Cir.No.36/2012 dated 13.12.2012 for - Additional Principal Chief Conservator of Forest (Project) Jaipur

4. Deleted existing entry - 'Dy.Commissioner, Resettlement & Rehabilitation (JaipurCity) Department, Jaipur' vide Circular No. 8/98 dated 28.4.98 .

5. Deleted vide Circular No. 23/2002 dated 7.12.2002 for [Officer on Special Duty, EngineeringCollege, Kota]

6. Substituted vide Circular No.16/2003 dated 11.11.2003. for - All Range Deputy Inspector General of police, Jaipur/ Ajmer/Bharatpur/Kota/Udaipur/Jodhpur and Bikaner and again substituted vide Circular No. 08/2018 dated 24.7.2018 for -Inspector General Police/Deputy Inspector General Police, Range Jaipur I and II/Ajmer/ Bharatpur/ Kota/ Udaipur/ Jodhpur and Bikaner again substituted vide Order dated 24.08.2023 for ""Inspector General Police/Deputy Inspector General Police, Range Jaipur/Ajmer/ Bharatpur/ Kota/ Udaipur/ Jodhpur/Bikaner.

7. Substituted vide Circular No. 17/2011 dated 26.7.2011 for - Director, State Police Wireless, Rajasthan, Jaipur and again substituted vide Circular No.10/2025 dated 9.6.2025 for - "Inspector General and Director, Police Telecommunication, Rajasthan, Jaipur."

8. Substituted vide Circular No. 18/2012 dated 5.6.2012 for -Dy. Inspector General of Police, CID (CB) Jaipur.

9. Substituted vide Circular No. 5/2015 dated 8.4.2015 for -Dy.Inspector General of Police Computer,Jaipur.

269. ¹[All R.A.C. Commandants].

270. Commandant MBC, Kherwara.

271. ⁹[Commandant, Police Training School, Kishangarh/Kherwara/Udaipur/ Jodhpur/ Jhalawar/ Alwar/Bikaner/Bharatpur; Commandant, Police Motor Driving School, Bikaner and Commandant, Commando Police Training School, Jodhpur.]

272. ¹⁰[Principal Rajasthan Police Training Centre, Jodhpur.]

Note : The officers at S.No.262 to 272 will exercise these powers under the overall control of the Director General cum Inspector General of Police, Rajasthan, Jaipur and as per such administrative instructions as may be issued by him time to time.

273. Addl. Director, Mobile Surgical Unit, Jaipur.

274. Addl. Director (Admn.) HCM, RIPA, Jaipur.

275. Addl. Director (A/Cs) HCM, RIPA, Jaipur.

Note : The Officers at S.No.274 & 275 will however function under the overall control of the Director, HCM, RIPA, Jaipur.

276. Chief Technical Examiner, IGNP, Bikaner.

277. ¹¹[Deleted].

278. Superintendent, Umaid Hospital for women and children, Jodhpur.

279. ⁷[Chief Conservator of Forest (River Valley Project) Kota.]

280. Addl. Commissioners, Excise Department Udaipur/Jaipur/Jodhpur ⁶[/Kota/Ajmer/ Bikaner].

Note : The officers at S.No.280 shall exercise these powers under the overall control of the Excise Commissioner, Rajasthan, Udaipur and as per such administrative instructions as may be issued by him time to time.

281. ⁵[Registrar, Rajasthan Tax Board, Ajmer.]

282. Joint Director, Technical Education, Rajasthan, Jodhpur.

Note : The Officer at S.No.282 shall function under the over all control of the Director of Technical Education, Jodhpur.

283. ⁸[Deleted].

284. Addl. Commissioner, TAD (TSP) Udaipur.

285. Addl. Commissioner T.A.D. (MADA) Udaipur.

Note : The officers at S.No.284 to 285 will exercise these powers under the overall control of the Commissioner, TAD, Udaipur and also as per such administrative instructions as may be issued by him time to time.

286. Judge, Special Court (Satiniwaran) Jaipur.

287. ²[Director, Engineering Staff Training Institute, Jaipur].

288. ³[Deleted].

289. ⁴[Deleted].

1. Substituted vide Circular No.15/98 dated 27.8.1998 for - 'All RAC Commandants I, II, III, IV, V, VI, VII, VIII, IX and X Battalions'.

2. Substituted vide Circular No.61/93 dated 17.12.1993 for - 'Director, Technical Training Institute, Jaipur'.

3. Deleted entry - 'Chief Accounts Officer, Mahi Project, Banswara' vide Circular No.8/98 dated 28.4.1998.

4. Deleted entry -'Chief Accounts Officer, CAD, Chambal Project, Kota' vide Cir.No.6/97 dated 24.2.1997.

5. Substituted vide Circular No. 13/2008 dated 24.7.2008 for - Registrar, Sales Tax Tribunal, Ajmer.

6. Added vide Circular No. 4/2010 dated 12/3/2010

7. Sub.vide Cir.No.36/2012 dated 13.12.2012 for - Director Projects (Soil Conservation) Forests Department, Kota.

8. Deleted vide Cir.No.36/2012 dated 13.12.2012 for - Director, Social Forestry, Rajasthan, Jaipur.

9. Substituted vide Circular No. 08/2018 dated 24.7.2018 for - Commandant of Police Training School, Kishangarh, Kherwara and Jodhpur.

10. Sub.vide Cir.No.08/2018 dated 24.07.2018 for - Principal RAC & AP/CP/Training Centre, Jodhpur.

11. Deleted entry "Addl. Chief Engineer (Hqr.) PHED, Jaipur." vide Circular No. 07/2025 dated 15.04.2025.

290. Chief Accounts Officer, CAD, IGNP, Bikaner.

⁵[Note : The officer will exercise these powers under the overall control of the Commissioner, CAD, Bikaner and also as per such administrative instructions as may be issued by him time to time.]

291. ⁸[Financial Advisor, P.W.D. Rajasthan, Jaipur.]

292. ¹⁰[Financial Advisor, Water Resources, Rajasthan, Jaipur.]

293. Director, MLV Tribal Research & Training Institute, Udaipur.

294. ¹¹[Deleted]

295. Controller, Rajasthan State Motor Garage, Jaipur.

296. ¹[Chief Pilot Officer, State Aircraft, Rajasthan, Jaipur].

297. ¹²[Deleted]

298. Chief Auditor, Rajasthan Cooperative Societies, Rajasthan, Jaipur.

Note : The officer at S.No.298 has been declared as H.O.D. under Rule 63 of GF&AR Part-I but he will continue to be under the Registrar, Co-operative Societies, Rajasthan, Jaipur .

299. ²[Financial Advisor, Secondary Education, Bikaner].

300. ⁷[Deleted]

301. Addl. Director (Administration) State Insurance Department, Rajasthan, Jaipur.

302. Dy. Secretary to Government cum Project Director, Medical & Health Department, Government Secretariat, Jaipur.

303. Addl. Director, Rural Development, Panchayati Raj (Elementary Education) Rajasthan, Bikaner.

304. Director Estate & Dy. Secretary to Government, GAD, Rajasthan, Jaipur.

305. Chief Pilot Officer, State Helicopter, Rajasthan, Jaipur.

306. ³[Deleted].

307. Addl. Inspector General Registration & Stamps, Ajmer.

⁹[308. Additional Director General of Prisons, Rajasthan, Jaipur.]

309. ⁶[Addl. Director, State Insurance & Provident Fund Department, Jodhpur/Udaipur/ Ajmer/ Bikaner/Kota/Jaipur-I & Jaipur-II and Bharatpur.]

310. Dy. Secretary Administrative Reforms Rajasthan Secretariat, Jaipur(for Training & Printing of books of Rules compilation).

311. Addl. Director (Administration) Tourism Department, Rajasthan, Jaipur.

312. Superintendent, Mahila Chikitsalya, Jaipur.

313. Additional Chief Engineer Technical Examiner and Vigilance IGNP, Bikaner.

⁴[314. Deleted].

1. Substituted vide Cir.No.8/98 dated 28.4.98 for - 'Chief Pilot Officer, State Air Craft, Rajasthan, Jaipur'. and again Substituted vide Circular No. 10/2007 dated 31.5.2007 for - Officer on Special Duty, Civil Aviation Department, Rajasthan, Jaipur

2. Sub. vide Cir. No.8/98 dated 28.4.98 for - 'Chief Accounts Officer, P&S Education, Rajasthan, Bikaner' again sub.vide Cir. No.13/2014 dated 23.12.2014 for - Chief Accounts Officer, Secondary Education, Bikaner.

3. Deleted existing entry - 'Dy.Secretary to Government Art and Culture (for ArtSchool and Sangeet Sansthan)Jaipur' vide Circular No.35/94 dated 1.8.94.

4. Added vide Circular No.58/93 dated 24.11.1993 w.e.f. 9.9.1993 and deleted vide Circular No.6/2017 dated 24.4.2017 - " Chief Project Director (in the rank of Chief Engineer) Sidhmukh and Nohar Project, Hanumangarh"

5. Added vide Circular No.13/95 dated 17.4.1995.

6. Substituted vide Circular No. 24/2005 dated 11.11.2005 and again substituted vide Circular No. 23/2007 dated 16.11.2007

7. Deleted existing entry - Dy.Secretary to Government (Distt.Plan) Planning Department, Rajasthan,Jaipur" vide Circular No.10/2008 dated 30-6-2008.

8. Sub.vide Cir. No.8/2009 dated 08.05.2009 for -'Chief Accounts Officer, PWD (B&R), Jaipur.'

9. Sub.vide Cir. No.24/2012 dated 31.07.2012 for -'Inspector General of Prisons, Rajasthan,Jaipur."

10. Substituted vide Circular No.06/2017 dated 24.4.2017 - " Chief Accounts Officer, Irrigation, Rajasthan, Jaipur.."

11. Deleted existing entry - Special Inspector General of Police (H & Rs)Rajasthan, Jaipur vide Circular No.08/2018 dated 24-7-2018.

12. Deleted entry "Addl. Chief Engineer, PHED (for Indira Gandhi Nahar water supply Project) Jodhpur." vide Circular No. 07/2025 dated 15.04.2025.

¹[315. Presiding Officer, Rajasthan Non-Government-Educational Institutions, Tribunal, Jaipur].

²[316. Chief Engineer, Ground Water Department, Rajasthan, Jodhpur.]

³[317. Chief Engineer (Rural) P.H.E.D., Rajasthan, Jaipur.]

⁴[318. Chief Election Officer & Secretary, State Election Commission, Rajasthan, Jaipur.]

⁵[319. Deleted].

⁶[320. Deleted]

⁷[321. Project Director-cum-Deputy Secretary, Medical & Health, I.P.P. - IX.]

⁸[322. Member Secretary, RajasthanState Legal Service Authority, Jaipur.]

⁹[323. Registrar, State Consumer Protection Commission, Jaipur.]

¹⁰[324. Addl. Commissioner (Administration) Transport, Jaipur.]

¹¹[325. Deleted]

¹²[326. Director, Inspections Department, Rajasthan, Jaipur.]

¹³[327. Social Scientist-cum-Dy.Secretary to Government, Agricultural Development Project.]

¹⁴[328. Chairman, Rajasthan Taxation Tribunal.]

¹⁵[329. Director, Revenue Research and Training Institute, Ajmer.]

¹⁶[330. Superintendent, M.B.S.Hospital, Kota.]

¹⁷[331. Superintendent, J.K.LoaHospital, Kota.]

¹⁸[332. Superintendent, ZananaHospital, Udaipur.]

¹⁹[333. Director Project Monitoring Unit and Ex-officio Deputy Secretary to Government, Finance Department.]

1. Added vide Circular No. 58/93 dated 24.11.1993 w.e.f. 13.10.1993.

2. Added vide Circular No. 59/93 dated 3.12.1993.

3. Added vide Circular No. 64/94 dated 31.12.1993.

4. Added vide Circular No. 34/94 dated 25.7.1994.

5. Added vide Circular No. 39/94 dated 16.9.1994 and substituted vide Cir.No.17/95 dated 21.6.1995 and deleted entry - 'Chief Engineer, Project for Rajasthan Legislative Assembly Project' vide Cir.No.15/2001 dated 19.6.2001.

6. Added vide Circular No. 41/94 dated 1.12.1994 and substituted vide Circular No.3/95 dated 9.1.1995 for - 'Chief Engineer, Sahawa Project Management Cell, Churu' and again deleted entry "Chief Engineer, Project Management Cell, Churu" vide Circular No. 07/2025 dated 15.4.2025.

7. Added vide Circular No. 42/94 dated 5.12.1994.

8. Added vide Circular No. 46/94 dated 22.12.1994 and substituted vide CircularNo.12/2001 dated 8.5.2001 for - 'Secretary, Rajasthan Legal Aid Board, Jaipur'.

9. Added vide Circular No. 2/95 dated 6.1.1995.

10. Added vide Circular No. 2/95 dated 6.1.1995.

11. Added vide Circular No. 23/95 dated 31.7.1995 and deleted vide Cir No.36/2012 dt. 13.12.2012 for - Chief Conservator of Forest, Forestry Development Project, Rajasthan, Jaipur

12. Added vide Circular No. 28/95 dated 23.9.1995.

13. Added vide Circular No. 33/95 dated 9.10.1995.

14. Added vide Circular No. 42/95 dated 4.12.1995 and Circular No.2/96 dated 4.1.1996.

15. Added vide Circular No. 44/95 dated 21.12.1995.

16. Added vide Circular No. 14/96 dated 19.4.1996

17. Added vide Circular No. 14/96 dated 19.4.1996.

18. Added vide Circular No. 14/96 dated 19.4.1996.

19. Added vide Circular No. 17/96 dated 21.5.1996.

¹[334. Special Secretary DPIP and State Project Director.]

²[335. Deleted].

³[336. Superintendent Seth Ramvilas Bhuvalka Yakshma Arogya Sadan Bari, Udaipur.]

⁴[337. Superintendent, MathuraDasMathurHospital, Jodhpur.]

⁵[338. Director, Primary Education Bikaner.]

⁶[339. Addl. Director, Tourism (P&D).]

⁷[340. Deleted]

⁸[341. Special Judge for N.D.P.S. Cases, Bhilwara/Hanumangarh/Sri-Ganganagar/Jaipur-city /Jhalawar/Chittorgarh.]

⁹[342. District and Session Judge, Session Courts under A.C.D. Act, Jodhpur/Udaipur/Bikaner /Kota.]

¹⁰[343. Judge, Special Court for Trial of Printing & Stationery Embezzlement Cases, Jaipur.]

¹¹[344. Principal Chief Conservator of Forest (Forest Settlement & Working Plan) Rajasthan,Jaipur.]

¹²[345. Presiding Officer Wakf Tribunal, Jaipur.]

¹³[346. Director, Petroleum, Rajasthan, Jaipur.]

¹⁴[347. Senior Electrical Inspector, Rajasthan, Jaipur.]

¹⁵[348. Superintendent of Police, G.R.P. (N.R.), Jodhpur.]

¹⁶[349. Project Director, RUIDP and Ex-officio Deputy Secretary to Government, Jaipur.]

¹⁷[350. Inspector General Police (Headquarter).]

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1. Added and substituted vide Circular No.31/96 dated 1.10.1996 and 20/99 dated 16.9.1999 for - 'Director-cum-Deputy Secretary (DPIP-PMU)'.
 2. Added vide Circular No.33/96 dated 21.11.1996 and deleted entry - 'ihBklhu vf/kdkjhj fo'k"B U;k;ky; %iksax cka/k foLFkkfirksa ls lEcftU/kr izdj,k% Jh xaxku, *vide Cir. No.19/98 dt.30.11.1998.
 3. Added vide Circular No.1/97 dated 9.1.1997.
 4. Added vide Circular No.1/97 dated 9.1.1997.
 5. Added vide Circular No.3/97 dated 20.1.1997 and substituted vide Circular No.8/98 dated 28.4.1998 for -'Officer on Special Duty (Elementry)Primary & Secondary Education Bikaner.
 6. Added vide Circular No.11/97 dated 29.3.1997.
 7. Added vide Circular No.18/97 dated 9.6.1997 and substituted vide Circular No.8/98 dated 28.4.1998 for - 'Deputy Drug Controller'. and deleted vide Circular No. 10/2022 dated 08.06.2022 for - "Drug Controller, Rajasthan, Jaipur."
 8. Added vide Circular No.21/97 dated 30.6.1997.
 9. Added vide Circular No.21/97 dated 30.6.1997.
 10. Added vide Circular No.21/97 dated 30.6.1997.
 11. Added vide Circular No.22/97 dated 30.6.1997.
 12. Added vide Circular No.30/97 dated 18.9.1997.
 13. Added vide Circular No.39/97 dated 9.12.1997.
 14. Added vide Circular No.5/98 dated 7.3.1998.
 15. Added vide Circular No.5/98 dated 7.3.1998.
 16. Added vide Circular No.12/98 dated 25.6.1998.
 17. Added vide Circular No.17/98 dated 17.10.1998.

¹[351. Chief Engineer, Water Resources Zone, Kota.]

²[352. Financial Advisor/Chief Accounts Officer, Police Department, Rajasthan, Jaipur.]

³[353. आयुक्त सामाजिक सुरक्षा, समाज कल्याण विभाग, राजस्थान, जयपुर ।

⁴[354. Commissioner (Investment and N.R.Is.).]

⁵[355. Deleted]

⁶[356. प्रधानाचार्य, राजकीय दन्त चिकित्सा महाविद्यालय एवं चिकित्सालय, जयपुर ।

⁷[357. Additional Principal Chief Conservator of Forest (Aravali Afforestation Project.)]

⁸[358. Deputy Inspector General of Police, C.I.D. (Intelligence), Rajasthan, Jaipur.]

⁹[359. Director, Rajasthan State Judicial Academy.]

¹⁰[360. Commissioner, Economic Policy and Reforms Council.]

¹¹[361. Project Director, Rajasthan Health System Development Project, Jaipur.]

¹²[362. Chief Conservator of Forest, Jaipur.]

¹³[363. Chief Conservator of Forest, Udaipur.]

¹⁴[364. Chief Conservator of Forest (Departmental Operations) Jaipur.]

¹⁵[365. Additional Principal Chief Conservator of Forest (Administration) Jaipur.]

¹⁶[366. Financial Advisor, Forest Department, Jaipur.]

¹⁷[367. Rajasthan State Cooperative Election Authority, Jaipur.]

¹⁸[368. Superintendent, Zanana Hospital, Bikaner.]

1. Added vide Circular No. 19/98 dated 30.11.1998 and sub.vide Cir. No. 6/2017 dated 24.4.2017 for " Addl. Chief Engineer, Irrigation, Kota"
2. Added vide Circular No. 16/99 dated 20.5.1999.
3. Added vide Circular No. 18/99 dated 9.7.1999.
4. Added vide Circular No. 9/2000 dated 25.3.2000.
5. Added vide Circular No. 11/2002 dated 9.7.2002 and deleted existing entry - Inspector General of Police, Border, Jodhpur Jaipur vide Circular No.08/2018 dated 24-7-2018.
6. Added vide Circular No. 17/2002 dated 5.10.2002.
7. Added vide Circular No. 19/2002 dated 25.10.2002.
8. Added vide Circular No. 24/2002 dated 9.12.2002.
9. Added vide Circular No. 7/2004 dated 24.3.2004 and Sub.vide Cir. No.12/2004 dt.21.5.2004 again substituted vide Circular No. 22/2007 dated 5.11.2007 for - "Director, School of Judicial Administration and Rajasthan Judicial Academy." and deleted vide Circular No. 1/2014 dated 24.1.2014 for - Director, Rajasthan State Judicial Academy" and again postponed this order till further order vide Circular No.6/2014 dt. 9.5.2014. Thereafter the Circular No.1/2014 withdraw vide Cir. No.9/2014 dated 9.9.2014.
10. Added vide Circular No.18/2004 dated 23.6.2004 and Substituted vide Circular No.4/2006 dt. 29.4.2006.
11. Added vide Circular No.20/2004 dated 21.9.2004.
12. Added vide Circular No.29/2004 dated 20.12.2004.
13. Added vide Circular No.29/2004 dated 20.12.2004.
14. Added vide Circular No.29/2004 dated 20.12.2004.
15. Added vide Circular No.29/2004 dated 20.12.2004.
16. Added vide Circular No.29/2004 dated 20.12.2004.
17. Added vide Circular No.7/2005 dated 29.3.2005.
18. Added vide Circular No.13/2005 dated 30.5.2005.

- ¹[369. Director Enforcement, Excise Department Rajasthan Jaipur.]
²[370. Chief Engineer, Quality Control, Vigilance & External Aided Projects, Water Resources, Jaipur.]
³[371. Chief Engineer, Narmada Canal Project, Sanchor.]
⁴[372. Deleted]
⁵[373. Commissioner/Director Mid Day Meal, Rajasthan, Jaipur.]
⁶[374. Secretary, Rajasthan State Human Rights Commission, Jaipur.]
⁷[375. Director, Technical Education (Training) Rajasthan, Jodhpur.]
⁸[376. Director of Women Empowerment Rajasthan, Jaipur.]
⁹[377. Director of Integrated Child Development Services (ICDS) Rajasthan, Jaipur.]
¹⁰[378. Chief Executive Officer and Project Director, Biofuel Authority Ex-officio Joint Secretary, Rural Development Department, Rajasthan, Jaipur.]
¹¹[379. Commissioner/Director, Employment Guarantee Schemes (EGS) Rajasthan, Jaipur.]
¹²[380. Commandant, Hadi Rani Mahila Battalion (IR).]
¹³[381. Financial Advisor, Medical & Health Department, Rajasthan, Jaipur.]
¹⁴[382. Chief Engineer, State Water Resources Planning Department, Jaipur.]
¹⁵[383. Project Director, Mitigating Poverty in Western Rajasthan (MPOWER).]
¹⁶[384. Chief Engineer (NH) P.W.D. Rajasthan, Jaipur.]
¹⁶[385. Chief Engineer (PMGSY) P.W.D. Rajasthan, Jaipur.]
¹⁶[386. Chief Engineer (Special Scheme) P.W.D. Rajasthan, Jaipur.]
¹⁷[387. Addl. Director General of Police, Anti-Terrorist Squad and Special Operation Group (ADG-ATS&SOG).]
¹⁸[388. Director-cum-Deputy Secretary, Environment.]
¹⁹[389. Deleted]
²⁰[390. Director, Social Audit, Rajasthan, Jaipur.]
²¹[391. Director, Planning (Man Power)]
²²[392. Director, Minority Affairs.]
²³[393. Chief Engineer (Special Project) PHED, Jaipur.]
²⁴[394. Chief Architect, PWD, Jaipur.]
²⁵[395. Superintendent, Government Hospital, Gangauri Bazar, Jaipur.]
²⁵[395. Superintendent, Government Hospital, Gangauri Bazar, Jaipur.]
²⁶[396. Director, Homeopathic Chikitsa Department, Rajasthan, Jaipur.]
²⁷[397. Director, Unani Chikitsa Department, Jaipur.]
²⁸[398. Dy. Inspector General, Jail, Jaipur.]
²⁸[399. Dy. Inspector General, Jail, Jodhpur.]
²⁸[400. Dy. Inspector General, Jail, Udaipur.]
²⁹[401. Secretary, Rajasthan State Commission for Protection of Child Rights.]
³⁰[402. Commissioner, Medical Education, Rajasthan, Jaipur.]
³¹[403. Registrar, Tax Settlement Board, Jaipur.]
³²[404. निदेशक एवं विशेष शासन सचिव, विशेष योग्यजन]
³³[405. Director, Civil Aviation Department.]
³⁴[406. Additional Chief Engineer (H.Q.) Water Resources Rajasthan, Jaipur.]
³⁷[407. Deleted]
³⁵[408. Financial Advisor, Department of Prisons, Rajasthan, Jaipur.]
³⁶[409. Director, Monitoring Programme Implementation, Rajasthan, Jaipur.]
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1. Added vide Circular No.16/2005 dated 2.8.2005.
2. Added vide Circular No.18/2005 dated 2.9.2005 and sub.vide Cir. No. 6/2017 dated 24.4.2017 for " Chief Engineer, Quality Control Irrigation (R.W.S.R.P.)Department Rajasthan, Jaipur."
3. Added vide Circular No.9/2006 dated 29.7.2006.
4. Added vide Circular No.20/2006 dated 10.10.2006 and deleted vide Cir.No.6/2017 dated 24.4.2017 - " Additional Chief Engineer, State Water Resources Planning Department, Jaipur (SWRPD)."
5. Added vide Circular No.21/2006 dated 27.10.2006.
6. Added vide Circular No.4/2007 dated 31.1.2007.
7. Added vide Circular No.11/2007 dated 7.6.2007.
8. Added vide Circular No.18/2007 dated 13.7.2007.
9. Added vide Circular No.18/2007 dated 13.7.2007.
10. Added vide Circular No.19/2007 dated 17.9.2007 and sub.vide circular No.6/2016 for - Chief Executive Officer, Bio Fuel Authority Rajasthan, Jaipur and again sub. vide Order dated 29.11.2018 for - "Chief Executive Officer and Project Director, Biofuel Authority Ex-officio Dy. Secretary, Rural Development Department, Rajasthan, Jaipur."
11. Added vide Circular No.12/2008 dated 9.7.2008.
12. Added vide Circular No. 17/2008 dated 19.11.2008.
13. Added vide Circular No. 19/2008 dated 23.12.2008.
14. Added vide Circular No. 1/2009 dated 1.1.2009 and sub.vide Cir. No. 6/2017 dated 24.4.2017 for "Chief Engineer, SWRPD, Rajasthan, Jaipur."
15. Added vide Circular No. 6/2009 dated 12.3.2009. 16. Added vide Circular No. 8/2009 dated 5.5.2009.
17. Added vide Circular No. 10/2009 dated 29.5.2009. 18. Added vide Circular No. 22/2009 dated 20.11.2009.
19. Added vide Circular No. 2/2010 dated 10.03.2010 and deleted existing entry "Director General, State Revenue Intelligence" vide Circular No. 13/2023 dated 14.12.2023.
20. Added vide Circular No. 6/2010 dated 1.04.2010.
21. Added vide Circular No. 8/2010 dated 28.4.2010 22. Added vide Circular No. 9/2010 dated 7.5.2010
23. Added vide Circular No. 10/2010 dated 19.5.2010 24. Added vide Circular No. 12/2010 dated 28.5.2010
25. Added vide Circular No. 17/2010 dated 19.7.2010 26. Added vide Circular No. 03/2011 dated 07.2.2011
27. Added vide Circular No. 05/2011 dated 09.3.2011 28. Added vide Circular No. 16/2011 dated 21.7.2011
29. Added vide Circular No. 23/2011 dated 27.12.2011
30. Added vide Circular No. 1/2012 dated 18.1.2012 and substituted vide Circular No. 14/2020 dated 20.11.2020 for - "Principal Secretary to Government and Commissioner, Medical Education, Rajasthan, Jaipur."
31. Added vide Circular No. 3/2012 dated 15.2.2012 32. Added vide Circular No. 6/2012 dated 27.3.2012
33. Added vide Circular No. 17/2012 dated 22.5.2012
34. Added vide Circular No. 20/2012 dated 4.7.2012 and deleted vide Circular No. 6/2017 dated 24.4.2017 - " Additional Chief Engineer (Inter State) Water Resources Rajasthan, Jaipur."
35. Added vide Circular No. 24/2012 dated 31.7.2012 36. Added vide Circular No. 25/2012 dated 21.8.2012
37. Added vide Circular No. 20/2012 dated 4.7.2012 and deleted vide Circular No. 6/2017 dated 24.4.2017 - " Additional Chief Engineer (Inter State) Water Resources Rajasthan, Jaipur."

- ¹[410. Principal Chief Conservator of Forest (Training Research Education & Extension) Jaipur.
- ²[411. Chief Conservator of Forest, Bharatpur, Ajmer.
- ³[412. Chief Conservator of Forest (Wild Life) Jodhpur, Bharatpur, Kota, Udaipur.
- ⁴[413. Chief Conservator of Forest (Silviculture) Jaipur.
- ⁵[414. Chief Conservator of Forest (Training) Jaipur.
- ⁶[415. Additional Principal Chief Conservator of Forests (Information Technology), Jaipur.]
- ⁷[416. Chief Conservator of Forest, Flood Prone River Project, Jaipur.]
- ⁸[417. Chief Engineer (East) and Additional Secretary Command Area Development Rajasthan, Jaipur.]
- ⁹[418. Deleted]
- ¹⁰[419. Financial Advisor, Agriculture Department, Rajasthan, Jaipur.]
- ¹¹[420. पीठासीन अधिकारी, विशेष न्यायालय, ब्रह्माचार निरोधक न्यायालय, अलवर/श्रीगंगानगर/ जयपुर (क्रम संख्या 2 एवं 3) /भरतपुर/अजमेर/पाली।]
- ¹²[421. आयुक्त/निदेशक, बाल अधिकारिता, राजस्थान, जयपुर,।]
- ¹³[422. निदेशक, गौ—सेवा, राजस्थान, जयपुर,।]
- ¹⁴[423- All Judges of Family Courts and MACTs.]
- ¹⁵[424. सचिव, राजस्थान अनुसूचित जनजाति आयोग, जयपुर।
- ¹⁶[425. Technical Director-cum-Joint Secretary, DoIT & C]
- ¹⁷[426. Director General of Police, Anti-Corruption Bureau, Rajasthan, Jaipur.]
- ¹⁸[427. Commissioner, Delhi Mumbai Industrial Corridor (DMIC) Rajasthan, Jaipur.]
- ¹⁹[428. Chairman, Rajasthan Subordinate and Ministerial Service Selection Board, Rajasthan, Jaipur.]
- ²⁰[429. Financial Adviser, Food & Civil Supplies Department, Rajasthan, Jaipur.]
- ²¹[430. पीठासीन अधिकारी, खाद्य सुरक्षा अपीलीय अधिकरण, जयपुर।]
- ²²[431. Joint Secretary, Finance (EAD) Department, Ex-officio Project Director, SPFPM-PMU, Jaipur.]
- ²³[432. Superintendent, New Hospital, Kota.]
- ²⁴[433. Additional Director General of Police, Planning, Modernization & Welfare, Rajasthan, Jaipur.]
- ²⁴[434. Additional Director General of Police, State Disaster Response Force, Rajasthan, Jaipur.]
- ²⁴[435. Additional Director General of Police, Railways, Rajasthan, Jaipur.]
- ²⁴[436. Additional Director General of Police, Armed Battalions, Rajasthan, Jaipur.]
- ²⁴[437. Additional Director General of Police, Tele-communication and Technical, Rajasthan, Jaipur.]
- ²⁴[438. Additional Director General of Police, Intelligence, Rajasthan, Jaipur.]
- ²⁴[439. Additional Director General of Police, Police Housing, Rajasthan, Jaipur.]
- ²⁴[440. Commissioner of Police, Jaipur/ Jodhpur.]
- ²⁴[441. Director, Rajasthan Intelligence Training Academy, Jaipur.]
- ²⁵[442. Director, Evaluation Department, Rajasthan, Jaipur.]
- ²⁶[443. Director, Centre of excellence for Revenue Research and Analysis (CoERRA), Rajasthan, Jaipur.]
- ²⁷[444. निदेशक, शान्ति एवं अहिंसा निदेशालय, जयपुर।]
- ²⁸[445. Commissioner (Food Safety) Directorate of Food Safety, Jaipur.]
- ²⁹[446. मिशन निदेशक, जल जीवन मिशन, राजस्थान, जयपुर।]
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1. Added vide Circular No.36/2012 dated 13.12.2012.

2. Added vide Circular No.36/2012 dated 13.12.2012.

3. Added vide Circular No.36/2012 dated 13.12.2012.

4. Added vide Circular No.36/2012 dated 13.12.2012.

5. Added vide Circular No.36/2012 dated 13.12.2012.

6. Added vide Circular No.36/2012 dated 13.12.2012 and sub. vide Circular No. 11/2014 dated 30.10.2014 for - Chief Conservator of Forest (Information Technology) Jaipur.

7. Added vide Circular No.36/2012 dated 13.12.2012.

8. Added vide Circular No. 2/2013 dated 17.1.2013

9. Added vide Circular No.4/2013 dated 11.2.2013 and deleted entry "Chief Engineer, PMC, RRWS & FMP, Public Health Engineering Department, Ajmer" vide Circular No. 7/2025 dated 15.4.2025.

10. Added vide Circular No.8/2013 dated 11.3.2013

11. Added vide Circular No.12/2013 dated 14.6.2013

12. Added vide Circular No.13/2013 dated 21.6.2013

13. Added vide Circular No.15/2013 dated 30.7.2013

14. Added vide Circular No.18/2013 dated 08.08.2013

15. Added vide Circular No.22/2013 dated 23.10.2013

16. Added vide Circular No.2/2014 dated 30.1.2014

17. Added vide Circular No.3/2014 dated 22.4.2014

18. Added vide Circular No.7/2015 dated 12.5.2015

19. Added vide Circular No.14/2015 dated 21.9.2015

20. Added vide Circular No.05/2016 dated 27.4.2016

21. Added vide Circular No.07/2016 dated 17.6.2016

22. Added vide Circular No.10/2016 dated 26.9.2016

23. Added vide Circular No. 10/2017 dated 2.8.2017.

24. Added vide Circular No. 08/2018 dated 24.7.2018 and substituted on 10.7.2023 for - Additional Director General of Police, State Disaster Action Force, Rajasthan, Jaipur.

25. Added vide Circular No. 03/2019 dated 26.02.2019.

26. Added vide Circular No. 09/2021 dated 10.09.2021.

27. Added vide Circular No. 15/2021 dated 15.11.2021.

28. Added vide Circular No. 01/2022 dated 11.01.2022 and substituted vide Circular No.10/2022 dated 8.6.2022 for - "Commissioner (Food Safety) Directorate of Food Safety, Jaipur. "

29. Added vide Circular No. 06/2022 dated 22.02.2022.

¹[447. Director, Mahatma Gandhi Institute of Governance and Social Sciences, Jaipur. (Till it becomes Autonomous body)]

²[448. Commissioner Agriculture, Agriculture Department, Jaipur. (For the purpose of Rajasthan State Agro Industries Development Board, Jaipur.]

³[449. Director, Finance (Budget) Department, Secretariat, Jaipur.]

⁴[450. Addl. Food Commissioner-cum-Dy.Secretary, Ex-officio Director, Consumer Affairs Department, Rajasthan, Jaipur.]

⁵[451. Director General, Revenue Intelligence and Economic Offences - DoRIEO.]

⁶[452. Principal, Government Engineering College, Jaipur.]

⁷[453. वन संरक्षक, वन्यजीव जोधपुर।

454. वन संरक्षक (प्रबोधन एवं मूल्यांकन) कोटा।

455. वन संरक्षक (टेरिटोरियल), उदयपुर

456. वन संरक्षक एवं क्षेत्र निदेशक, मुकुन्दरा हिल्स टाईगर रिजर्व, कोटा।

457. वन संरक्षक एवं क्षेत्र निदेशक, बाघ परियोजना सरिस्का, अलवर।

(नोट : क्रम संख्या 453 से 457 पर अंकित किसी कार्यालय में मुख्य वन संरक्षक एवं वन संरक्षक दोनों पदस्थापित होने की स्थिति में विभागाध्यक्ष की शक्तियां मुख्य वन संरक्षक में ही निहित रहेंगी।)]

⁸[458. Chief Engineer & Addl. Secretary, PHED, Jaipur.

459. Chief Engineer (JICA), PHED, Jaipur.

460. Chief Engineer (Project), PHED, Udaipur.]

⁹[461. Special Secretary to the Governor of Rajasthan, Jaipur (for IFMS/ WAM purpose).]

¹⁰[462. Chief Engineer (Administration) PHED, Jaipur.]

¹¹[463. Director, Civil Defence, Rajasthan, Jaipur.]

1. Added vide Circular No. 08/2022 dated 12.05.2022.

2. Added vide Circular No. 09/2022 dated 03.06.2022

3. Added vide Circular No. 11/2022 dated 22.06.2022.

4. Added vide Circular No. 1/2023 dated 17.03.2023.

5. Added vide Circular No. 13/2023 dated 14.12.2023.

6. Added vide Circular No. 04/2024 dated 23.02.2024.

7. Entry No.453 to 457 added vide Circular No. 06/2025 dated 21.03.2025.

8. Entry No.458 to 460 added vide Circular No. 07/2025 dated 15.04.2025.

9. Added vide Circular No. 11/2025 dated 16.06.2025.

10. Added vide Circular No. 14/2025 dated 09.07.2025.

11. Added vide Circular No. 17/2025 dated 08.09.2025.

APPENDIX-9
BOND FOR GRANT-IN AID
[Refer Rule 280(5)(i)]

A bond has been executed this ----- day of ----- -- between (hereinafter called "the grantee" which expression shall, where the context so admits, be deemed to include his heirs, successors, executors and administration) of the ONE PART and the Governor of the state of Rajasthan (hereinafter called "the Governor" which expression shall where the context so admits be deemed to include his successors in office and assigns) of the OTHER PART.

Whereas the State Government has decided to grant Rs ----- (Rupees-----only) as Grant-in-aid to the (Grantee)-----whose proper receipt has been obtained .

And where the (Grantee)-----shall furnish two sureties to the State Government of the reliable person.

And now the (Grantee) -----and sureties will abide the conditions of grant strictly as specified in the sanction No.----- dated -----as under:-

1. The grant shall be utilised for the purpose for which it has been granted;
 2. The target dates specified therein shall be complied with;
 3. The unspent amount shall be refunded after completion of the work for which grant has been granted within a period of ----- or unspent balance shall be adjusted at the time of granting next grant for the job; if any;

Further whereas the (Grantee) ----- and sureties individually and jointly will be liable to refund to the State Government, the entire amount of the grant with interest thereon as prescribed or the sum of Rs.-----

And whereas any dispute arising out of this bond and all questions relating to the interpretation of this bond shall be decided by the State Government and the decision of the State Government shall be final.

**In witness where of the parties here to have set their hands on the ----- day of -----200-
Signature of the Grantee Signature for and on behalf of the Governor**

Date

Witness I

Witness II

Signature of the Sureties

Designation

Date

Witness I

Witness II

1.(Name with full address)- Witness I
2.(Name with full address)- Witness II

APPENDIX – 10
BOND FOR GRANT OF LOANS AND ADVANCE
[(See Rule 297 (1)(v)]

A bond has been executed this ----- day of ----- between ----- (hereinafter called "the BORROWER" which expression shall, where the context so admits, be deemed to include his heirs, successors, executors and Administrators) of the ONE PART and the Governor of the State of Rajasthan (hereinafter called "the Government" which expression shall, where the context so admits be deemed to include his successors in the office and assigns) of the OTHER PART.

Whereas the State Government has granted Rs. ----- as loans advances to the (Borrower)--- whose proper receipt has been; obtained.

And whereas the (Borrower)----- shall abide by the conditions of grant of loans and advances and the same shall be utilised for the purpose for which it has been granted i.e.----- (name of the work) for which a utilisation certificate shall be furnished.

And whereas the aforesaid loan and advance shall bear the interest at the rate of ---- % per annum.

And whereas the repayment of loans and advances and interest thereon shall be made by the (Borrower) ----- in installments on half yearly basis and due date for payment has been prescribed as under. First installment shall be payable on -----.

Principal loans and Advances

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

Interest

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

And whereas on failure of the (Borrower)-----to repay the loans and advances in the manner stated above a penal interest at the rate of --- % per annum shall be liable to pay to the State Government from the date from which the same was due and till the date it has been paid and also the State Government shall be free to recover overdue amount of principal along-with the amount of principal along-with the amount of penal interest under LR/PDR Act.

And whereas any dispute arising out of this bond and all questions relating to the interpretation of this bond shall be decided by the State Government and the decision of the State Government shall be final.

In witness whereof the parties here to have set their hands on the ----- day of -----200-.

Signature of Borrower
Date

Witness No. I
Witness No. II

Signature for and on behalf of the Governor
Designation

Date
Witness No. I
Witness No. II

APPENDIX – 11
[Refer Rule 285 – (1)]

GOVERNMENT OF RAJASTHAN
OFFICE OF THE ZILA PARISHAD/PANCHAYAT SAMITI -----

**UTILISATION CERTIFICATE FOR -----
BUDGET HEAD -----**

**PARTICULARS OF ORSERS / SANCTIONS
NUMBERS AND DATES OF RURAL
DEVELOPMENT AND PANCHAYATI RAJ
DEPARTMENTS/FINANCE DEPARTMENT**

RURAL DEVELOPMENT AND PANCHAYATI RAJ DEPARTMENT;S	AMOUNT OF GRAN -IN-AID SANCTIONED BY THE FINANCE DEPARTMENT ALONG WITH REFERENCE OF THEIR SANCTION
ORDERS NO.	
DATE	

1.Certified that out of Rs.----- of grant-in-aid sanctioned for the year-----under budget head ----- in favour of Zila Parishad / Panchayat Samiti -----vide order number given in the margin and Rs. ----- on account of unspent balance of the previous year, a sum of Rs. ----- has been utilised for the purpose for which it was granted and that the conditions on which it was sanctioned has been duly fulfilled and that the balance of Rs.----- of unspent grant shall be utilised for the same purpose in the next year ----- or as per the directions/instructions of the department the amount of unutilised grant upto 30th June,200- -----

has been surrendered/deposited into the treasury vide treasury challan No. ----- dated----- for Rs. ----- under budget head -----

Signature of the Development officer

2. Certified that I have satisfied myself that the conditions on which the grant-in-aid was sanctioned have been duly fulfilled and the utilisation of grant has been done for the purpose for which it was granted.

Signature of the Countersigning Authority.

APPENDIX-12

Register of Grant-in-aid

[Refer Rule 287 (c)]

Sanctioning Authority-----

S.No.	Name of Grantee	Total annual grant payable	No.of instalments	Sanction No. & Amount date	Purpose for which grant sanctioned	Col.1 to 6 attested by a Gazetted Officer authorised by sanctioning authority
1.	2.	3.	4.	5	6.	7.

Bill No. & Date	Amount	Col.8 & 9 attested by a gazetted officer in Col.7	Dated initials of the sanctioning authority	Date on which utilisation certificate is received	Details as per utilisation certificate	Unspent amount deposited or adjusted	Amount of unspent grant
8.	9.	10.	11.	12.	13.	14.	15.

IMPORTANT CIRCULARS/ORDERS/ MEMORANDUM ETC.

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(G.F. & A. R. DIVISION)

No. F.1(4)FD/GF&AR/2006

Jaipur, February 4, 2019

MEMORANDUM

Subject : Role, Functions, Responsibilities and Powers of Accounts and Finance Personnel.

1. In a welfare state, government spends huge amount for the overall development of all the sections of the society. Economic and financial activities of the state should be in coherence with the ultimate objective of public good. The role of Finance & Accounts Officers emanates from the idea that public money should be spent with appropriate financial prudence.
2. The Accounts Officers are posted in the departments for attaining a reasonable high standard of financial administration. Their role runs across the administrative branches to ensure strong financial discipline. In the ever-improving realm of public financial management, a finance officer needs to play leadership role also to effectively oversee the financial system of a department/undertaking/autonomous body.
3. The State Government has been delineating the role and responsibilities of Accounts Officers from time to time. In the past, following memoranda have been issued on this subject :
 - (i) No.F.5(40)FD(F&A-I)/76 dated 07.01.1977
 - (ii) No.F.5(40)FD(F&AI)/76 dated 24.11.1977
 - (iii) No.F.5(40)FD(RRA&A)/76 dated 05.10.1984 Cir. No. 50/84
 - (iv) No.F.5(40)FD(RRA&A)/76 dated 05.10.1984 Cir. No.52/84
 - (v) No.F.1(4)FD(GF&AR)/93 dated 12.8.1994
4. The Finance department expects from each finance officer to strive for high professional competence by developing analytical approach, strong attention to details, learning new skill sets, good communication and problem solving skills, practical understanding of rules & guidelines with fair IT knowledge.
5. While the Finance Department is taking appropriate steps separately to improve the level of professional competence among accounts and finance personnel, the role envisaged for and the functions and responsibilities cast upon them are being clearly delineated and reiterated in ensuing paras.
6. In order to ensure financial propriety and proper accounts keeping, the position of the senior most accounts person i.e. FA/CAO shall be analogous to that of senior most member of the Department/Undertaking/organisation next to the Principal Head of

Department, irrespective of the pay drawn by him. He shall directly report to the Principal Head of the Department and shall be completely independent in discharge of his functions. These officers shall function as :

1. Representative of the Finance Department
2. Financial Advisor
3. Chief Controller of Budget
4. Chief Accounting Authority
5. Chief Internal Auditor

6.1 REPRESENTATIVE OF THE FINANCE DEPARTMENT

- 6.1.1 As representative of the Finance Department, he will be responsible for ensuring financial discipline and effective financial management and constantly identify areas of improvements, conservation, and proper utilization of resources, arresting wasteful expenditure and laying down of proper systems. While on the one hand he has to plug leakage of revenues and bring about economy in working of Department, on the other hand he shall identify sources of additional revenue generation working in tandem with departmental officers. He shall ensure strict compliance with the rules/notifications/circulars/orders issued by the Finance Department and the Government from time to time.
- 6.1.2 His opinion shall be incorporated in all proposals emanating from the Head of the Department to the Government bearing financial implications.
- 6.1.3 The Head of Accounts wing of a department shall **report to the Finance Department once a quarter through a D.O. letter to the Additional Chief Secretary/Principal Secretary, Finance regarding overall financial administration of the department** and improvements brought about by him during the quarter. Matters of serious financial irregularities and lapses requiring immediate attention of the Government shall be reported to Finance Department. Efforts made towards additional resource mobilization and bringing about savings and economy in the expenditure of the Department shall also be highlighted in this letter. This D.O. letter shall reach FD within 15 days after the quarter ends. Suggestive contents of this letter are annexed to this Memorandum.

6.2 FINANCIAL ADVISOR

- 6.2.1 It shall be incumbent upon the Head of Department/organisation to consult the senior most Accounts Officer in the Department regarding :
- (i) All financial matters;
 - (ii) All budgetary matters;
 - (iii) All procurement matters and auction cases;
 - (iv) Important service matters;
 - (v) All pensionary matters;
 - (vi) Formulation of Schemes/Projects from the very beginning;
 - (vii) Creation, upgradation and abolition of posts;
 - (viii) Enforcement of economy measures;
 - (ix) Internal controls;
 - (x) Negotiations in the case of Externally Aided Projects;
 - (xi) Entering into an agreement/contract/MoU;

- (xii) Evolving appropriate monitoring systems and
- (xiii) Matters being referred to the Finance Department

6.2.2 It will be the special responsibility of the senior most Accounts personnel to identify the areas of economy in the Department. He shall take steps to prevent misutilisation of funds, wasteful and infructuous expenditure, over staffing, delay in rendition of accounts of advance, carrying out adjustments and to have an overall monitoring in proper application of financial and accounting procedures. He shall ensure that funds are utilised in accordance with appropriate sanctions and objectives, and that complete budgetary control over central assistance, state fund expenditure is maintained. He shall also identify the requirement of institutional finance and make arrangements for the same as and when required by the Department/Organisation.

6.2.3 During the course of his functioning, any defect in procedure which he has been able to detect or has been reported to him, should be brought to the notice of the Principal Head of Department first with suggested remedial measures and to Finance Department, if required.

6.3 CHIEF CONTROLLER OF BUDGET

As Head of the Finance & Accounts wing, he shall be over all incharge of the Budget section in the Department. He shall discharge duties and responsibilities with regard to budgetary matters as under :

- 6.3.1 To assist the Head of Department in matters connected with :
 - (i) Scrutiny and compilation of budget estimates/revised estimates of receipts and payments (Central Assistance, State Fund, externally aided projects and C.S.S.);
 - (ii) Allotment of funds (Central Assistance, State Fund and other fund, if any);
 - (iii) Finalisation of Budget Estimates by BFC;
 - (iv) Re-appropriation;
 - (v) Re-distribution;
 - (vi) Control of expenditure;
 - (vii) Monitoring revenue receipts of the department and identifying additional sources of revenue;
 - (viii) Scrutiny of proposals for new service/new item of expenditure;
 - (ix) Scrutiny of proposals for supplementary estimates;
 - (x) To ensure that no Government money is kept out of the Consolidated Fund of the State and expenditure is incurred only by withdrawing funds from the Consolidated Fund through budgetary process and
 - (xi) To ensure that no money is kept by the department/undertaking in any fund/account without the approval/knowledge of the Finance Department.
- 6.3.2 To ensure that the departmental expenditure does not exceed the authorised grant.

- 6.3.3 To apprise the Head of the Department about excess against the budget provision and shortfall in receipts.
- 6.3.4 To submit to the Finance Department, a statement showing the anticipated flow of funds from the Government of India under central assisted schemes & external aided projects, on quarterly basis.
- 6.3.5 To prepare performance budget for submission to Legislative Assembly where prescribed.
- 6.3.6 To assist in ensuring implementation of instructions of the Government in relation to economy in expenditure.
- 6.3.7 To ensure submission of returns/statements to concerned authorities/organizations for timely reimbursement or release of funds under CSS/Externally aided projects/other schemes and monitor receipt of the funds.
- 6.3.8 To assist in preparation of replies to the Appropriation Accounts and Audit Reports.
- 6.3.9 To ensure maintenance of proper accounts and following of provisions in respect of aid funds or free material received from the GoI or other agencies.
- 6.3.10 To assist the Head of Department in identifying the areas of departmental activities for privatisation and financing of scheme activities from the resources other than budgetary support.
- 6.3.11 To ensure that receipt of aid in form of money or kind is properly accounted for in the government accounts.
- 6.3.12 He will be mandatorily associated with proposals for negotiating loan with external agencies.

6.4 CHIEF ACCOUNTING AUTHORITY

It will be his responsibility to ensure that :

- 6.4.1 Accounts related records in Head office and subordinate offices are maintained as prescribed in the various Accounts Codes/Rules.
- 6.4.2 Accounts and records relating to appropriation, timely preparation of financial statements, Proforma accounts, Profit and Loss Accounts as prescribed are rendered to State Government/Government of India/Accountant General.
- 6.4.3 Cash Books, Store and Stock ledgers are maintained as per prescribed procedure and timely verifications are done.
- 6.4.4 Recovery and payment of all type of loans, advances, refund of unspent balances, timely adjustment of temporary advances is carried out.
- 6.4.5 Proper monitoring is exercised for timely preparation of pension cases.
- 6.4.6 He will be consulted in all pay fixation cases, procurement cases (from the beginning i.e. assessment of demand, deciding terms & conditions of bid, scrutiny etc.). He will monitor cases of theft, fraud, mis-appropriation and apprise HoD of the progress..

- 6.4.7 He will ensure that the material suspense account, cash settlement suspense account and advances are cleared regularly and the payment of purchases made through GeM are made promptly.
- 6.4.8 He will ensure that the monthly accounts are sent by the Department in time and consolidated figures of receipts and expenditures are intimated to the Director, Treasuries & Accounts in time.

6.5 CHIEF INTERNAL AUDITOR

As Chief Internal Auditor of the Department, he shall arrange regular and surprise inspections of subordinate offices through internal check parties. He will also carry out such inspections himself. Brief of such inspections should be an item of his quarterly D.O. letter. In case of engineering, works and forest department, divisions and sub-divisions will be inspected from time to time to ensure that facts incorporated in various registers and accounts books are correct and make assessment of proper working of offices and judicious incurring of expenditure. His test checks will include surprise check of collection of revenue, cash balance, store articles, labour payment, imprest cash account etc. He will also ensure that :

- 6.5.1 Accounts of subordinate offices are regularly checked through internal audit parties as per check list prepared and reports mentioning serious irregularities are brought to the notice of Principal Head of Department.
- 6.5.2 Draft paras, Audit Reports, matters relating to Public Accounts/Public Undertaking Committees, A.G. & C.A.G. are attended in time.
- 6.5.3 Pre-audit of bills, wherever such system exists, is carried out effectively.

7. POWERS :

7.1 Transfers of AAO-II and Junior Accountant :

FA/CAO shall be competent to transfer AAO-II/Junior Accountants within the Department at the same station in consultation with Director of Treasuries and Accounts, Rajasthan, Jaipur subject to the observance of the general policy of transfer of accounts personnel and restrictions imposed by the Government from time to time.

7.2 Approval of programme of Internal audit parties :

Tour programmes of the internal audit parties of the Department will be approved by him and he will ensure that parties are fully utilised in carrying out regular checking of the accounts of the Department and subordinate offices.

7.3 Writing of Annual Performance Appraisal Report of CAO/Sr.AO/ AO:

FA/CAO shall be reporting officer with regard to APARs of Sr.AO/AO posted in the Department. If they are posted in subordinate offices the report will be written by Regional Officer where they work and reviewed by FA/CAO. APARs in both the cases will also be reviewed/countersigned by the Head of Department.

7.4 Review of APAR of AAO-I/AAO-II/Divisional Accountants/Junior Accountants:

The Head of office shall write APAR of AAO-I, Divisional Accountant, AAO-II, Jr. Accountant. The Head of the Finance & Accounts wing shall review these reports as per procedure laid down by Director Treasuries & Accounts and send

APAR to the Director of Treasuries and Accounts, Rajasthan along with his remarks, if any.

7.5 Administrative Control over the staff dealing in accounts :

The Head of the Finance & Accounts will exercise general administrative control over the Accounts establishment and revenue collection staff viz. Assistant Accounts Officers, Divisional Accounts Officers, Divisional Accountants, Junior Accountants, Store Keepers, Ledger Keepers etc. posted in any branch of the Department to secure effective and efficient financial administration in the Department.

7.6. Distribution of duties :

The Head of the Finance & Accounts wing organisation in the Department shall distribute the work and assign the duties to all Accounts personnel in the Department/undertaking, autonomous bodies etc.

7.7 Powers of FA/CAO/Sr.AO/AO to waive objections or to forgo recovery of irregular expenditure :

The FA/CAO/Sr.AO/AO posted in the Department shall have powers to waive objections or to forgo recovery of irregular expenditure upto the amount and restrictions mentioned in the delegation of financial powers.

7.8 He may disallow payment detected in internal check/audit of the department as unauthorised and direct the Drawing and Disbursing officer and the concerned Treasury Officer to recover the amount from the government servant and refuse to pay it in future till authorised.

7.9 As Treasury Officer, he shall discharge duties and responsibilities as per provisions of Rajasthan Treasury Rules and directions issued by FD/DTA from time to time.

Note : The term Accounts Officer includes FA/CAO/Sr.AO/AO and where more than one officers are posted, the above contents and instructions shall be applicable to the senior most accounts officer only, who alone shall be regarded as Head of the Finance and Accounts wing of the Department and all other accounts personnel shall function under his control.

Above mentioned role and functions will supplement the duties and responsibilities mentioned in Appendix-4 of GF&AR Part I and various other circulars issued by the Finance Department from time to time.

Encl : Annexure

(Niranjan Kumar Arya)
Addl.Chief Secretary

Suggestive contents of quarterly D.O. letter

- Position of Funds' Management in the department :
 - expenditure vis-a-vis budget allocations
 - collection of revenue vis-a-vis targets
 - recovery of outstanding dues, advances
 - identification of additional resources of revenue
- Comments on overall financial health/position of the department as the representative of the Finance Department.
- Status of observance of Acts/Rules/Orders/Circulars etc. of the Finance Department (mention deviation, if any).
- Mention if you have not been consulted in any financial/accounts related matter.
- Any reported case of fraud, mis-appropriation, loss etc.
- Position of Internal Audit of subordinate offices.
- Any major irregularity observed or reported and action taken thereon.
- Inspections, field visits done.
- Position of vacancies of Accounts related staff viz. AOs, AAOs, Jr. Accountants etc.
- Any important matter of department pending in FD.
- Any Innovation initiated (which can be replicated elsewhere also).
- Any other issue/suggestion/problem.